

224613



Gabe S. Meyer
Assistant General Attorney

February 26, 2009

Via UPS Overnight

The Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20024

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Office of Proceedings

FEB 27 2009

Part of
Public Record



RE: STB Docket No. AB-33 (Sub-No. 261), Union Pacific Railroad Company - Abandonment - In New Madrid, Scott, and Stoddard Counties, Missouri (Essex to Miner Line)

Dear Secretary Quinlan

Enclosed are the original and ten (10) copies of Union Pacific Railroad Company's ("UP's") Application for Abandonment in the above-referenced matter. The Application and attached appendices represent UP's case-in-chief for abandonment of the Essex to Miner Line. Three CD-ROMs containing an electronic version of the Application and appendices are also enclosed.

Please file the Application in Docket No. AB-33 (Sub-No. 261). Enclosed is a credit card payment form in the amount of \$22,200.00, representing the filing fee in this matter.

Thank you very much for your time and attention to this matter. Please do not hesitate to contact me if you have any questions.

Sincerely,

Gabriel S. Meyer

FILED

FEB 27 2009

Enclosures

**SURFACE
TRANSPORTATION BOARD**

FEE RECEIVED

FEB 27 2009

**SURFACE
TRANSPORTATION BOARD**

CERTIFICATE OF SERVICE
OF
APPLICATION FOR ABANDONMENT

The undersigned hereby certifies that a copy of the attached Application for Abandonment in Docket No AB-33 (Sub-No 261), over Union Pacific Railroad Company's Essex to Miner Line, from Milepost 196 7 near Essex, to Milepost 216 27 near Miner, a distance of 19 57 miles in New Madrid, Scott, and Stoddard Counties, Missouri, was served via first class mail on the 26th day of February, 2009 on the following parties

Significant Users

Tetra Pak
2200 E Malone Ave
Sikeston, MO 63801

Steward Steel Supply
P O Box 551
Sikeston, MO 63801

Cargill Ag Horizons
410 W Malone Ave
Sikeston, MO 63801

River Bend Ag
P O Box 126
New Madrid, MO 63869

State Officials and Federal Agencies

Officer of Governor Jay Nixon
200 Madison Street
Jefferson City, MO 65102

UM Extension South East Region
6458 State Highway 77
Benton, MO 63736

Missouri Department of Transportation
Central Office
105 W Capital Avenue
Jefferson City, MO 65102

U S Department of Transportation
Federal Railroad Administration
1200 New Jersey Ave , SE
Washington, D C 20590

Missouri Public Service Commission
PO Box 360
Jefferson City, MO 65102

MTMCTEA
Attn Railroads for National Defense
661 Sheppard Pl
Fort Eustis, VA 23604-1626

Missouri Department of Economic
Development
301 W high St
PO Box 1157
Jefferson City, MO 65102

USDA Forest Service
1400 Independence Ave , SW
Washington, D C 20250-0003

Department of Natural Resources
Division of Parks and Recreation
PO Box 176
Jefferson City, MO 65102

U S Department of the Interior
National Park Service
Recreation Resources Assistance Div
1849 C Street, N W
Washington, D C 20240

National Park Service
Midwest Region
1709 Jackson St
Omaha, NE 68102

U S Railroad Retirement Board
844 North Rush Street
Chicago, IL 60611-2092

Headquarters of Labor Organizations Representing Employees

BLET
1370 Ontario St
Cleveland, Ohio 44113

BMWED
753 State Ave
Kansas City, Kansas 66101

UTU
14600 Detroit Ave
Cleveland, Ohio 44107

BRS
Shenandoah Shores Rd
Front Royal, VA 22630

Dated this 26th day of February, 2009



Gabriel S Meyer
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Union Pacific Railroad Company
STOP 1580
1400 Douglas Street
Omaha, NE 68179
Phone 402 544-1658
Fax 402 501-3393

**Before the
SURFACE TRANSPORTATION BOARD**

Docket No. AB-33 (Sub-No. 261)

**UNION PACIFIC RAILROAD COMPANY
-- ABANDONMENT --
NEW MADRID, SCOTT, AND STODDARD COUNTIES, MISSOURI
(ESSEX TO MINER LINE)**

APPLICATION

(Contains Color Images)

**UNION PACIFIC RAILROAD COMPANY
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**Dated February 26, 2009
Filed February 27, 2009**

**Before the
SURFACE TRANSPORTATION BOARD**

Docket No. AB-33 (Sub-No. 261)

**UNION PACIFIC RAILROAD COMPANY
-- ABANDONMENT --
NEW MADRID, SCOTT, AND STODDARD COUNTIES, MISSOURI
(ESSEX TO MINER LINE)**

APPLICATION

I. Introduction

Union Pacific Railroad Company ("UP"), submits this Application pursuant to 49 CFR §1152.22 for authorization to abandon its Essex to Miner Line (the "Line") from Milepost 196.7 near Essex, to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri.¹

UP's continued operation of the Line will result in substantial losses, constituting a financial burden on UP. As demonstrated below, public convenience and necessity requires the abandonment of the Line because it cannot be operated profitably.

This Application contains data for calendar years 2007 and 2008, and a portion of the current year. This includes the Base Year (October 1, 2007 through September 30, 2008), and the Forecast Year (February 1, 2009 through January 31, 2010). This

¹ The Essex to Miner Line consists of a segment of UP's Sikeston Subdivision and the entire Miner Industrial Lead. The segment of the Line from Milepost 196.7 to Milepost 211.1 is part of the Sikeston Subdivision, while the portion of the Line from Milepost 211.1 to Milepost 216.27 includes the entire Miner Industrial Lead.

Application and the appendices listed below represent UP's case-in-chief in support of abandonment of the Essex to Miner Line

Appendix A—Map of the abandonment and discontinuance

Appendix B—System diagram map and description

Appendix C—Verified Statement of Abdollah ("Abe") Ghazal, UP Track Planning Engineer (Engineering - Track Structure)

Exhibit 1 – Estimated Annual Maintenance Cost Per Mile for the Line

Exhibit 2 – Line Rehabilitation Expenditures

Exhibit 3 – Net Liquidated Value (Excluding Land)

Appendix D—Verified Statement of Michael N Drelicharz, UP Senior Project Manager of Economic Research and Analysis (Finance and §1152 22(d) Exhibits and Work Papers)

Exhibit 1 - Revenues and Avoidable Costs (Base Year and Forecast Year)

Exhibit 2 - Opportunity Cost Calculations

Work Papers 0001-0136

Appendix E—Verified Statement of Todd A Whitham, UP Business Manager—Paper Products Division (Base and Forecast Year Traffic and Alternate Service)

Appendix F—Verified Statement of Zachary W Schroeder, UP Manager Appraisals—Real Estate (Real Estate Appraisal)

Exhibit 1 - Real Estate Valuation

Appendix G - Verified Statement of John H Rebensdorf, UP Vice President for Network Planning and Operations (UP Petition to Acquire Connecting BNSF Trackage)

Exhibit 1 – Map of Proposed Rockview-Sikeston-Dexter Directional Running

Appendix H—General verification for those matters not specifically covered by a separate verified statement of a UP officer

Appendix I—Initial letter under 49 CFR §1152 and 40 CFR §1105 7 dated September 2, 2008

Appendix J—Combined Environmental and Historic Report filed February 4, 2009

Appendix K—Draft Federal Register Notice

Appendix L—Certificate of Publication and Posting for Notice of Intent

II. Contents of Application—49 CFR §1152.22

(a) General

(a)(1) Exact name of Applicant

Applicant's exact name is Union Pacific Railroad Company

(a)(2) Whether Applicant is a common carrier by railroad subject to 49 U S C Subtitle IV, chapter 105

UP is a Class I common carrier by railroad subject to 49 U S C Subtitle IV, Chapter 105

(a)(3) Relief sought (abandonment of Line or discontinuance of service)

UP seeks to abandon the Essex to Miner Line from Milepost 196 7 near Essex, to Milepost 216 27 near Miner, a distance of 19 57 miles in New Madrid, Scott, and Stoddard Counties, Missouri

(a)(4) Detailed map of the subject Line

Attached as **Appendix A** is a map created on August 18, 2008 drawn to scale, showing the Line proposed for abandonment The map also identifies other railroad trackage and major highways in the area

(a)(5) Reference to inclusion of the Line on the system diagram map or narrative and a copy of the description which accompanies the system diagram map

Attached as **Appendix B** is the Line Description which accompanied the most recent amendment to UP's System Diagram Map, filed with the Board on January 16, 2008

(a)(6) Detailed statement of reasons for filing Application

As discussed in greater detail in Section III of this Application, existing freight

revenues from the Line are insufficient to justify the collective costs of operating, maintaining, and rehabilitating of the Line. Furthermore, there is no reasonable prospect that traffic and revenues on the Line will increase sufficiently in the foreseeable future to justify these costs.

UP projects that the Line will incur an operating loss of \$153,233 during the Forecast Year (**Appendix D, Verified Statement of Michael N. Drelicharz**), and will require rehabilitation costs totaling \$215,508 during the Forecast Year (**Appendix C, Verified Statement of Abdollah ("Abe") Ghazal**).

UP expects that only two shippers will use the Line during the Forecast Year, Tetra Pak and Steward Steel Supply, which are both located on the easternmost three miles of the Line.² UP does not anticipate any additional future customer activity on any portion of the Line.

(a)(7) Name, title, and address of representative to whom correspondence should be sent

Correspondence regarding this matter should be addressed to Applicant's representative

Gabriel S. Meyer
Assistant General Attorney
1400 Douglas Street
STOP 1580
Omaha, NE 68179
(402) 544-1658
(402) 501-3393 (FAX)

(a)(8) List of all United States Postal Service ZIP Codes that the Line traverses

The Line traverses United States Postal Service ZIP Codes 63846, 63801, and

² Tetra Pak and Steward Steel are located at Mileposts 213.74 and 216.27, respectively.

- (b) Condition of properties The present physical condition of the line including any operating restrictions and estimate of deferred maintenance and rehabilitation costs (e.g., number of ties that need replacing, miles of rail that need replacing and/or new ballast, bridge repairs or replacement needed, and estimated labor expenses necessary to upgrade the line to minimum Federal Railroad Administration class 1 safety standards) The bases for the estimates shall be stated with particularity, and workpapers shall be filed with the application

In his Verified Statement attached as **Appendix C**, Mr. Ghazai provides details regarding the condition of the Essex to Miner Line and normalized maintenance expenses associated with it. His testimony is based upon a physical inspection of the Line that he conducted on June 20, 2008, information provided by UP's on-site field personnel, and other information available via UP's data systems. According to Mr. Ghazai, the Line would require an investment of \$215,508 in order to rehabilitate deteriorated grade crossing surfaces. More than three quarters of this amount, or \$165,044, is attributable to needed rehabilitation work on the Sikeston to Miner portion of the Line, which is the segment of the Line on which both active customers are located. Ongoing ordinary maintenance of the Line would cost another \$185,950 annually. As a result, during the Forecast Year, maintenance costs for the Line would total \$401,458.

In his verified statement at **Appendix D**, based upon the condition of the properties, Mr. Drelicharz establishes the Net Liquidation Value of the Line to be \$2,104,986. This amount includes track, other materials, and real estate associated with the Line.

(c) Service Provided Description of the service performed on the Line during the Base Year (as defined by § 1152.2(c)), including the actual

(c)(1) Number of trains operated and their frequency

UP most recently provided service on the Essex to Miner Line, with a single local train, designated as LSI55, that originated in Poplar Bluff, MO approximately two times per week. During the Base Year, extending from October 1, 2007 through September 30, 2008, 269 railcars were spotted and pulled over the course of 99 round-trip operations over the Line. In the Forecast Year (February 1, 2009 through January 31, 2010), UP projects that 246 railcars would be spotted and pulled over the course of 99 round-trips by a local train operating from Poplar Bluff, MO. (See Verified Statement of Michael N. Drelicharz, **Appendix D**)

(c)(2) Miles of track operated (include main line and all railroad-owned sidings)

The Essex to Miner Line, which is proposed for abandonment, consists of 19.57 miles of branch line, and approximately 4.4 miles of sidings and industrial track.

(c)(3) Average number of locomotive units operated

During the Base Year, local train LSI55 typically operated from Poplar Bluff, MO using two low horsepower (2,000 HP) locomotive units. In the Forecast Year, the train would continue to use the same locomotive resources. (See Verified Statement of Michael N. Drelicharz, **Appendix D**)

(c)(4) Total tonnage and carloads by each commodity group on the Line

Base Year	<u>Commodity Group</u>	<u>Cars</u>	<u>Total Tons</u>
	STCC 26311—Pulpboard	202	17,187
	STCC 33121—Steel Billets	4	368
	STCC 33124—Steel Bars	40	3,585
	STCC 11371—Wheat	23	2,390
	TOTAL:	269	23,530
Forecast Year	<u>Commodity Group</u>	<u>Cars</u>	<u>Total Tons</u>
	STCC 26311—Pulpboard	202	17,187
	STCC 33121—Steel Billets	4	368
	STCC 33124—Steel Bars	40	3,585
	STCC 11371—Wheat	0	0
	TOTAL:	246	21,140

All Forecast Year traffic is exempt traffic, pursuant to 49 U S C §1039 11

As UP's Todd A Whitham notes in his verified statement (**Appendix E**), Steward Steel, which shipped 44 carloads during the Base Year, projects that its traffic volume may fall as much 50 percent during the Forecast Year due to negative market conditions UP has conservatively chosen not to factor this predicted decline into its Forecast Year traffic projections

(c)(5) Overhead or bridge traffic by carload commodity group that will not be retained by the carrier

There is no overhead or bridge traffic on the Line

(c)(6) Average crew size

During the Base Year, local train LSI55, operated with three crew members an engineer, a conductor, and a brakeman The train would require the same size crew

during Forecast Year operations. Of note, on days that it does not serve the Line, LSI55 can generally complete its work using a single crew. On days that it serves the Line, however, the job requires two crews, as the additional time required for it to serve the Line exceeds the maximum hours of service crews may perform under federal hours of service laws. If the Board approves the proposed abandonment, UP will not need to utilize a second crew on LSI55. (See Verified Statement of Michael Drelicharz,

Appendix D)

(c)(7) Level of maintenance

The Line's main track, consisting of 19.57 track miles between Milepost 196.7 and Milepost 216.27, is constructed primarily with 112-pound jointed rail and track material. Approximately 1.7 miles of the Line contains 110-pound jointed rail, while sidings contain lighter rail. UP currently maintains the portion of the Line from Milepost 196.7 to Milepost 211.1 to Class 2 standards, while the remainder of the line is designated as FRA Class 1 track. A detailed statement of Line maintenance costs and expenditures is included in Mr. Ghazal's Verified Statement. (**Appendix C**)

(c)(8) Any important changes in train service undertaken in the 2 calendar years immediately preceding the filing of the Application

There have not been any important changes in train service on the Line during the past 2 calendar years.

(c)(9) Reasons for decline in traffic, if any, in the best judgment of Applicant

During recent years, rail traffic on the Line has remained below levels needed to make the Line viable on a long-term basis. Additionally, as UP's John H. Rebensdorf describes in his verified statement attached as **Appendix G**, UP attempted to develop

the Essex-Sikeston segment of the Line as part of a through route for trains moving over UP's St Louis, MO-Houston, TX corridor UP was ultimately forced to drop its plans in face of opposition from the City of Sikeston and other communities, which expressed concerns over the impact of the increased number of trains moving over the route

As noted above, during the Base Year, 269 carloads moved over the Line UP projects that this number will fall to 246 during the Forecast Year, primarily because a one-time series of wheat shipments from Cargill Ag Horizons that took place during the Base Year has since concluded ³ Moreover, the projected Forecast Year traffic decline may be understated As noted above, Steward Steel's Forecast Year traffic may fall as much 50 percent from Base Year levels due to negative market conditions UP has conservatively chosen not to factor this predicted decline into its Forecast Year traffic projections

(d) Revenue and Cost Data

- (d)(1) Computation of the revenues attributable and avoidable costs for the Line to be abandoned for the Base Year (as defined by § 1152 2(c) and to the extent such branch level data are available), in accordance with the methodology prescribed in §§ 1152 31 through 1152 33, as applicable, and submitted in the form called for in § 1152 36 (See Exhibit 1 to Appendix D)

Exhibit 1 to Mr Drelicharz's Verified Statement (**Appendix D**) contains computations of the revenues and avoidable costs for the Essex to Miner Line in the Base Year Exhibit 1 shows operating results for the entire Line during the Base Year Based on normalized maintenance costs, the Line shows an operating loss of \$153,233

³ As of February 2009, Cargill has informed UP that it does not intend to utilize rail service again on the Essex to Miner Line

during the Forecast Year. This loss will be greater if the predicted decline in Steward Steel traffic occurs. Expenses for normalized maintenance in the Base Year are \$9,410 per track mile, or a total of \$184,152 for the entire Line, as discussed by Mr. Ghazal in his Verified Statement (**Appendix C**) and detailed in his attached Exhibit 1. During the Forecast year, these amounts increase to \$9,502 and \$185,950, respectively. Normalized maintenance costs do not include rehabilitation costs associated with the Line's grade crossing surfaces, which are expected to total an additional \$215,508.

(d)(2) The carrier shall compute an estimate of the future revenues attributable, avoidable costs and reasonable return on the value for the Line to be abandoned, for the Forecast Year (as defined in §1152 2(h)) in the form called for in Exhibit 1. The carrier shall fully support and document all dollar amounts shown in the Forecast Year column including an explanation of the rationale and key assumptions used to determine the Forecast Year amounts.

Exhibit 1 to Mr. Drelicharz's Verified Statement (**Appendix D**) contains computations of future revenues and avoidable costs associated with the Line, and a reasonable return on working capital. Based upon Exhibit 1, during the Forecast Year, the Line would generate an operating loss of \$153,233. This loss will be greater if the predicted decline in Steward Steel traffic occurs.

Mr. Drelicharz based his calculations on the assumption that total Forecast Year rail traffic on the Line would be limited to 246 carloads moving to and from only two customers: Tetra Pak and Steward Steel. (See **Appendix D**.) The traffic that these two shippers are expected to generate is exempt traffic, pursuant to 49 U.S.C. §1039.11 UP does not expect any other shippers to seek rail service on the Line during the Forecast Year, or within the foreseeable future.

(d)(3) The carrier shall also compute an "Estimated Subsidy Payment" for the Base Year in the form called for in Exhibit 1 and an alternate payment to reflect

(i) Increases or decreases in attributable revenues and avoidable costs projected for the subsidy year, and

(ii) An estimate of the cash income tax reductions, Federal and state, to be realized in the subsidy year. The bases for the adjustment, e.g., rate increase, changes in traffic level, necessary maintenance to comply with minimum FRA Class 1 safety standards, shall be stated with particularity

The Estimated Subsidy Payment is shown on Line 19, page 2 of Exhibit 1 to Mr Drelicharz's Verified Statement (Appendix D) and is discussed in the supporting testimony. Details of the opportunity cost calculations for the Line are shown in Exhibit 2 to Mr Drelicharz's Verified Statement and are also discussed in the supporting testimony. UP would incur an annual opportunity cost for the Forecast Year of \$232,191 for the Line, which is equal to the after-tax Net Liquidation Value, multiplied by the cost of capital.

(e) Rural and Community Impact

(e)(1) Name and population (identify source and date of figures) of each community in which a station on the Line is located

The Line includes the stations of Hunterville, Morehouse, Sikeston, and Miner, MO. None of the stations are agency stations. Population information, where available, was obtained from the U.S. Census Bureau's website.

<u>Community</u>	<u>Station</u>	<u>Milepost</u>	<u>Population⁴</u>
Hunterville, MO	N/A	198.7	No data available
Morehouse, MO	N/A	205.4	934

⁴ Estimated 2007 population

Sikeston, MO	N/A	211 4	17,043
Miner, MO	N/A	214 5	1,297

(e)(2) Significant users, by name, address, principal commodity, and by tonnage and carloads for each of the 2 calendar years preceding the Application, for that part of the current year for which information is available, and for the Base Year. In addition, the total tonnage and carloads for each commodity group originating and/or terminating on the line segment shall also be shown for the same time periods as those of the significant users

Mr. Whitham provides detailed information about significant users of the Line in his Verified Statement attached as **Appendix E**. He identifies significant users and their addresses, principal commodities shipped, and the number of cars shipped with tonnages for 2007, 2008, the Base Year (October 1, 2007 through September 30, 2008), and the Forecast Year (February 1, 2009 through January 31, 2010). Mr. Whitham also provides carloads and tonnage figures by commodity for the same periods. 269 carloads moved over the Line during the Base Year, and Mr. Whitham estimates that 246 railcars will move over the Line during the Forecast Year. As noted above, however, Forecast Year traffic will be even lower if the predicted decline in Steward Steel traffic occurs. All of the traffic projected to move during the Forecast Year is exempt traffic, pursuant to 49 U.S.C. §1039.11.

(e)(3) General description of the alternate sources of transportation service (rail, motor, water, air) available, and the highway network in the proximate area

Mr. Whitham discusses available transportation alternatives in his Verified Statement, attached as **Appendix E**.

Rail - Alternative rail lines in the area are shown on the map attached as **Appendix A**. The City of Sikeston is directly served by BNSF's north-south mainline,

which crosses the Essex to Miner Line at Milepost 211 1 Steward Steel (Milepost 216 27) and Tetra Pak (Milepost 213 74)—the only two shippers that UP expects to move traffic over the Line during the Forecast Year—are located 5 17 and 2 64 miles, respectively, from BNSF's Line In addition, UP will continue provide rail service at Essex, which is located less than 20 miles away from both shippers

Motor - Motor carrier service is readily accessible in the region the Line serves As Mr Whitham notes in his verified statement (**Appendix E**), each of the shippers who are expected to ship traffic via the Line during the Forecast year rely heavily upon motor carriage to meet their shipping needs Tetra Pak receives inbound pulpboard via both rail and truck UP believes that all outbound shipments from Tetra Pak's facility move via truck At Steward Steel, a majority of the traffic to and from its facility moves via truck All rail traffic moving to and from these facilities is exempt traffic pursuant to 49 U S C §1039 11, and UP believes that the products these shippers transport is suitable for movement by truck

Additionally, during 2008, more than 98 percent of the traffic shipped from Cargill Ag Horizons' Sikeston, MO facility traveled via motor carrier ⁵ And, as discussed below, in 2007, when Riverbend Ag last shipped via the Line, most of its inbound traffic moved via barge/motor carrier service

Water - Barge service via the Mississippi River may be an alternative for movement of certain commodities when transport occurs in conjunction with motor carner service As Mr Whitham notes in his verified statement (**Appendix E**), during

⁵ 2008 was the only recent year in which this Cargill facility shipped via rail and Cargill does not anticipate shipping rail traffic via the Essex to Miner Line again UP does not move inbound grain to Cargill's facility Inbound grain generally moves via truck

2007, the last year in which Riverbend Ag received rail traffic via the Essex to Miner Line, it received nearly 98 percent of its inbound traffic via barge/motor carrier service. Mr. Whitham also notes that Cargill ships much of its outbound traffic via motor carrier/barge service.

Air - Air service is not an economically viable alternative for the commodities shipped over the Line.

Highway Network - All communities along the Essex to Miner Line are very well-served by major state highways. U.S. Highway 60, a four-lane divided thoroughfare, parallels the Line, and is situated within approximately one mile of it at all points. Additionally, State Highway 114 runs directly alongside the Line for most of the distance from Essex to Sikeston, while U.S. Highway 62 runs next to the Line from Sikeston to Miner. Interstate 55 crosses the Line in Miner, and connects with Interstate 57 and Highway 60 approximately one mile to the south of the Line.

(e)(4) Statement of whether the properties proposed to be abandoned are appropriate for use for other public purposes, including roads or highways, other forms of mass transportation, conservation, energy production or transmission, or recreation. If Applicant is aware of any restriction on the title to the property, including any reversionary interest, which would affect the transfer of title or the use of property for other than rail purposes, this shall be disclosed.

Most of the Line's underlying right-of-way is reversionary in nature. According to the Verified Statement of UP's Zachary W. Schroeder, Manager Appraisals—Real Estate (Appendix F), the Line consists of 215,109 acres that are considered reversionary ownership, and another 40,575 acres that are fee equivalent ownership. UP owns the track and associated materials.

The Line may be appropriate for use for other public purposes. Based on

information in UP's possession, the Line does not contain federally granted rights-of-way. Any documentation in UP's possession will be made available promptly to those requesting it.

(f) Environmental impact

On February 3, 2009, UP filed its Combined Environmental and Historic Report for the Line, and served it upon required parties. A copy of this report is attached as **Appendix J**.

(g) Passenger Service

No passenger service operates over the Essex to Miner Line.

(h) Additional Information

Any additional information regarding the proposed abandonment will be provided as required by the Board.

(i) Draft Federal Register Notice

UP has included a draft Federal Register Notice with this Application, attached as **Appendix K**.

(j) Verification

The Verification of this Application by an officer of UP is attached as **Appendix H**.

III. Discussion and Conclusions

Continued operation of the Essex to Miner Line would impose a significant burden upon UP, one that it is not required to carry under the Board precedent. UP expects that continued operation of the Line will result in a \$153,233 operating loss during the Forecast Year. This amount will be higher if a predicted decline in Steward Steel traffic occurs. Additionally, continued operation will require at least \$215,508 in expenditures to rehabilitate deteriorated grade crossing surfaces—an amount that UP is unlikely to ever recover, given the low traffic volumes, low revenues, and operating loss that the Line generates. The Line appears unlikely to produce additional traffic in the future.

Essex to Miner Line operations are projected to result in a \$153,233 operating loss during the Forecast Year with a current annual operating cost of \$817,037, as documented in Mr. Drelicharz's Verified Statement (**Appendix D**). This amount includes the \$185,950 in normalized maintenance expense, as factored into Mr. Ghazal's analysis (**Appendix C**). The normalized maintenance expense represents the amount required for economic and efficient operation of the Line over the long term and should be considered in determining whether public convenience and necessity permits abandonment. *International Minerals & Chemical Corporation v. I.C.C.*, 656 F.2d 251, 256-257 (7th Cir. 1981), *Chicago & North Western Transportation Co. - Abandonment between Mason City and Kesley, Iowa*, 366 I.C.C. 373, 377 (1982).

These figures do not take into account the additional \$215,508 required to rehabilitate the Line's grade crossing surfaces, which UP will not be able to recover,

given its continued operating losses

In short, because of the Forecast Year's \$153,233 operating loss, UP would be unable to recover the rehabilitation and recurring opportunity costs of \$232,191 that it would incur if it were to continue operations over the Line. Furthermore, there is no clearly justified need for UP to incur these substantial costs, as shippers can rely upon alternative transportation service. Mr. Whitham's testimony (**Appendix E**) confirms the availability and the shippers' use of motor and barge transport.

The economic harm that UP would incur if it were required to maintain operations over the Line would outweigh any inconvenience shippers might suffer as the result of the proposed abandonment. As succinctly summarized in *Chicago and North Western Transportation Co. - Abandonment*, 354 I.C.C. 1, 7 (1977)

In numerous proceedings, the Commission has found that shippers are likely to incur inconvenience and increased transportation costs as a result of [a] proposed abandonment, but these are not sufficient to outweigh the detriment to the public interest of continued operations of *uneconomic and excess facilities* [case citations omitted] *This is especially the case where alternate transportation is available* (Emphasis added)

Alternate transportation may be adequate even if it involves higher costs and some inconvenience. See, e.g., *Alabama Public Service Commission v. ICC*, 765 F.2d 1516, 1523 (11th Cir. 1985), *Mississippi Public Service Commission v. ICC*, 650 F.2d 551, 555 (5th Cir. 1981).

Almost every rail line abandonment will result in some inconvenience or disruption to shippers and local communities. This disruption or inconvenience, however, is not a controlling determination. *Baltimore & Ohio Railroad Company -*

Abandonment, 328 I C C 108, 115 (1965), *Chicago, Milwaukee, St Paul & Pacific Railroad Company Trustees - Abandonment*, 228 I C C 467, 477 (1938) If abandonment had to depend on proof that affected communities or shippers would suffer no inconvenience or economic loss, few, if any, lines ever would be abandoned *State of Nebraska v United States*, 255 F Supp 718, 722 (D C Neb 1966)

Public convenience and necessity permits and requires abandonment of the Line based on UP's evidence UP's continued operation of the Line would result in a substantial burden upon it and upon interstate commerce, as UP would incur a \$153,233 operating loss during the Forecast Year Moreover, with continued operating losses, UP would not recover its grade crossing rehabilitation costs UP should not be required to support operations on this Line out of its other profitable operations *People of the State of Illinois v ICC*, 722 F 2d 1341, 1347 (7th Cir 1983) ("[I]t appears that Congress's concerns are not purely procedural, that it believes the railroads cannot continue to support deficit operations out of their all-too-few profitable operations and therefore abandonments should be more freely permitted ")

This argument holds even greater weight considering the fact that each of the Line's active shippers already uses motor carrier service to meet most of their shipping needs Furthermore, there is no guarantee that if UP continued to operate and invest in the Line, these shippers would continue to use rail service, making UP's operating losses even greater, and further limiting any prospect that UP could recover its rehabilitation expenditures associated with the Line

THEREFORE, Union Pacific Railroad Company respectfully requests that the Board authorize abandonment of the Essex to Miner Line from Milepost 196.7 near

Essex, to Milepost 216 27 near Miner, a distance of 19 57 miles in New Madrid, Scott,
and Stoddard Counties, Missouri

Dated this 26th day of February, 2009

UNION PACIFIC RAILROAD COMPANY



UNION PACIFIC RAILROAD COMPANY

Gabriel S. Meyer

Assistant General Attorney

1400 Douglas Street

STOP 1580

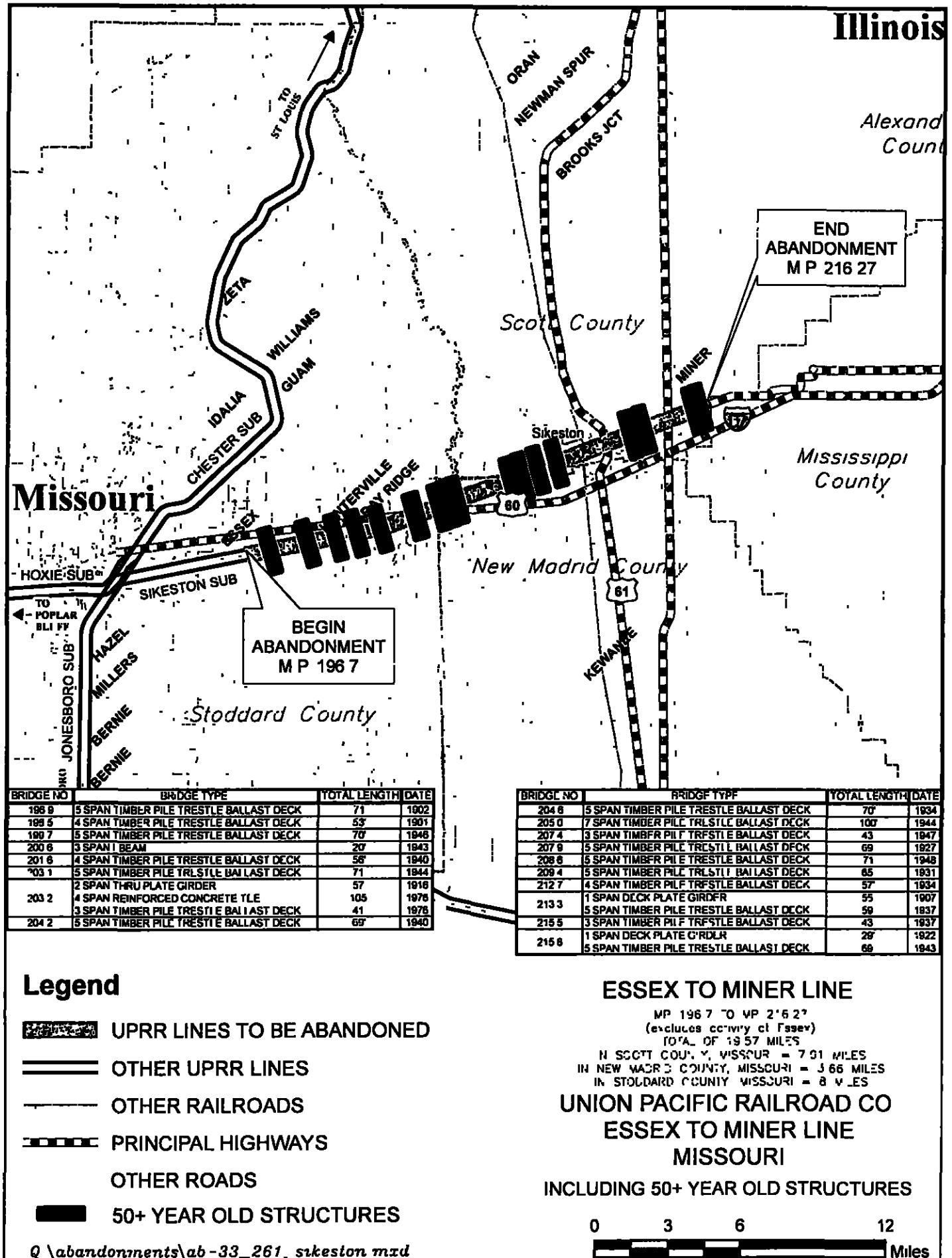
Omaha, NE 68179

(402) 544-1658

(402) 501-3393 (FAX)

A

Appendix A



BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
198 9	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71	1902
198 5	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	53	1901
199 7	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	70	1948
200 6	3 SPAN I BEAM	20	1943
201 6	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	58	1940
203 1	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71	1944
	2 SPAN THRU PLATE GIRDER	57	1918
203 2	4 SPAN REINFORCED CONCRETE TLE	105	1976
	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	41	1976
204 2	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69	1940

BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
204 8	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	70	1934
205 0	7 SPAN TIMBER PILE TRESTLE BALLAST DECK	100	1944
207 4	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	43	1947
207 6	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69	1927
208 6	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71	1948
209 4	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	65	1931
212 7	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	57	1934
213 3	1 SPAN DECK PLATE GIRDER	55	1907
	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	59	1937
215 5	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	43	1937
215 8	1 SPAN DECK PLATE GIRDER	29	1922
	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69	1943

B

MISSOURI PRESS SERVICE, INC.
802 LOCUST
COLUMBIA, MO 65201

January 9, 2008

AFFIDAVIT OF PUBLICATION

Union Pacific "Notice to Abandon" advertising appeared in the Classified section of the following Missouri newspaper as follows.

Bloomfield The North Stoddard Countian

New Madrid Weekly Record

Sikeston Standard Democrat

Full page tearsheets and two copies of invoice provided Agency December 27, 2007.

December 19, 2007

December 21, 2007

December 19, 2007

Constance L. Whitney
Constance L. Whitney
Notary Public

My commission expires January 13, 2011

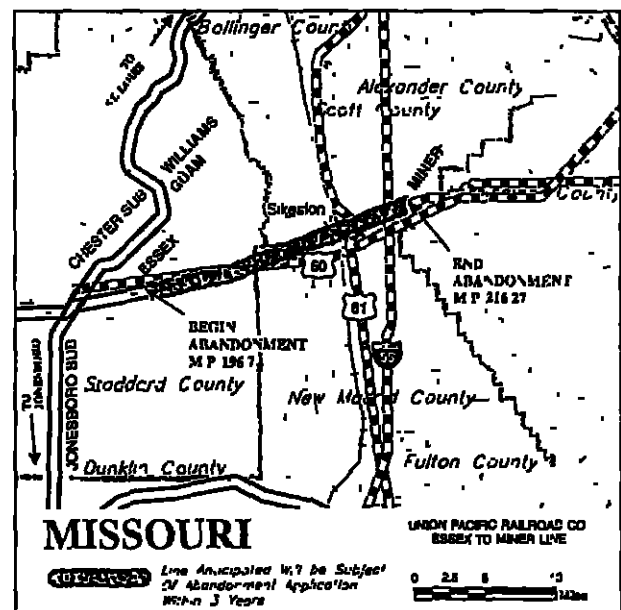


CONSTANCE L. WHITNEY
My Commission Expires
January 13, 2011
Boone County
Commission #07533437

NOTICE--SYSTEM DIAGRAM MAP

UNION PACIFIC RAILROAD COMPANY (AB-33) publishes this amendment to its System Diagram Map pursuant to the regulations of the Surface Transportation Board at 49 CFR 1152.12 and 1152.13. The rail line described below will be placed in Category 1 (rail lines anticipated will be the subject of an abandonment application within three years)

- a Designation of Line Essex to Miner Line
- b State(s) in which located Missouri
- c County(ies) in which located Stoddard, New Madrid, Scott
- d Mileposts Locations MP 196.7, just east of Essex, to MP 216.27 at Miner
- e There are no agency stations Industries at Essex will be unaffected



The color-coded System Diagram Map will be provided upon request. Send \$15 to SYSTEM DIAGRAM MAP, Union Pacific Railroad Company, Mail Stop 1580, 1400 Douglas Street, Omaha, NE 68179.

C

VERIFIED STATEMENT OF ABDOLLAH GHAZAI

I. Qualifications

My name is Abdollah ("Abe") Ghazai. I have been employed by Union Pacific Railroad Company ("UP") since 1982 and currently hold a position as Track Planning Engineer in the Engineering Services Department. My office address is 1400 Douglas Street, Omaha, Nebraska, 68179. I was employed by Missouri Pacific Railroad Company ("MP") in the Engineering Department from 1978 until 1982 when UP acquired MP. I hold a Bachelor of Science degree in Industrial Administration from Pittsburg State University, Pittsburg, Kansas, and a Master of Arts degree in Management from Bellevue University, Bellevue, Nebraska.

I have a total of 30 years of experience working in railroad engineering-related capacities. I have worked in various maintenance-of-way positions, including trackman and track machine operator. As a trackman, I inspected and performed track maintenance activities, and as a track machine operator, I maintained track and railroad rights-of-way in accordance with UP and Federal Railroad Administration guidelines. I have also worked as a Supply System Analyst, Data Analyst, and Manager of Vegetation Control, prior to my current position as Track Planning Engineer. As Track Planning Engineer, I have responsibility for preparing estimates for assessing net liquidation values on various types of track structures throughout the UP system, and for determining the costs of engineering programs and projects.

II. Summary and Background

I am familiar with the Essex to Miner Line (the "Line"), which is the subject of this abandonment application. The Line extends from Milepost 196.7 near Essex to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri. In preparing my analysis, I personally inspected the entire Line on June 20, 2008. In addition, I utilized information provided by UP's on-site field personnel and from the data available via UP's Engineering Facilities Information System to perform my analysis. The results of this investigation are detailed in the attached **Exhibit 1** (Ordinary Maintenance Estimates) and **Exhibit 2** (Cost of Rehabilitation (Material & Labor)), which document the specific characteristics of and structures on the Line, and their associated maintenance costs. Based upon my analysis, I conclude that normalized annual maintenance costs associated with the Line are \$185,950 during the Forecast Year, and that maintaining the Line at class 1 standards would cost \$9,502 per mile.¹ These calculations include only those costs associated with the Line's track structure and related components. They do not include the costs of rehabilitating, and in some instances rebuilding, the Line's numerous bridges, which may require extra attention.

¹ During the Base Year, these amounts were \$184,152 and \$9,410, respectively.

III. Analysis

a. Ordinary Maintenance

The Line's main track consists of 19.57 miles of single track on the right-of-way, between Mileposts 196.7 and 216.27. The Line also includes approximately 4.4 miles of sidings and industrial track. The Line is constructed primarily with 112-pound jointed rail. Approximately 1.7 miles of track is constructed with 110-pound jointed rail, while sidings contain 90-pound rail and a small amount of 75-pound rail. The portion of the Line from Milepost 196.7 to Milepost 211.10 is designated as Class 2 track, while the remainder of the Line is designated as Class 1 track. **Exhibit 1** documents the Cost of Ordinary Maintenance of Track and Structures ("COMTS") for the Line during the Base and Forecast Years. COMTS includes (1) an estimate for replacement of 270 cross-ties per mile every eight years, which would require average spending of \$2,320 per track mile during the Base Year, and \$2,342 during the Forecast Year, (2) an estimate for surface and lining of the track structure to take place every eight years, averaging \$956 per mile during the Base Year, and \$965 during the Forecast Year, and (3) an estimate of road crossing protection system maintenance costs, which based upon a life cycle of 15 to 30 years, results in a cost of \$3,097 per track mile per year during the Base Year, and \$3,126 during the Forecast Year.

Exhibit 1 also documents the cost of non-programmed maintenance, which totals \$3,037 per track mile during the Base Year and \$3,069 during the Forecast Year. This includes the cost of track crews and the non-programmed maintenance work they

perform, including routine track and signal maintenance, vegetation control, rail replacement, and costs of associated materials

The total annual cost of maintaining the Essex to Miner Line to class 1 standards during the Base Year would be \$184,152, increasing to \$185,949 during the Forecast Year, or an average of \$9,502 per track mile. In my opinion, these calculations are conservative, as additional brush cutting may be required to provide necessary clearances along the Line and adequate visibility in the vicinity of grade crossings

b. Rehabilitation Costs

Exhibit 2 details my estimate of the cost of the materials and labor required to rehabilitate deteriorated grade crossing surfaces on the Essex to Miner Line. I estimate that these rehabilitation costs would total \$215,508

c. Net Liquidation Value

Exhibit 3 contains my calculations of the Net Liquidation Value of the Line's materials (value of salvageable scrap and second-hand materials, minus cost of removal), which I calculate to be \$1,921,546

III. Conclusion

The annual cost of ordinary maintenance of the Essex to Miner Line would be \$185,950 during the Forecast Year. Rehabilitation costs would total an additional \$215,508. As a result, during the Forecast Year, total maintenance costs for the Line would be \$401,458

STATE OF NEBRASKA)
)
) ss
)
COUNTY OF DOUGLAS)

Abdollah ("Abe") Ghazal, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated


Abdollah ("Abe") Ghazal

SUBSCRIBED and SWORN to before me this 25th day of February 2009


Notary Public



Exhibit 1

M P 196 70 to 211 09
M P 211 09 to 216 27

Equation

19 57

**ESTIMATED ANNUAL MAINTENANCE COST PER MILE FOR THE SEGMENT OF THE TRACK
between M P 196 70 and M P 216 27**

CLASS 1 STANDARD

ROADWAY MAINTENANCE	QUANT	UNIT	COST/UNIT	CYCLE OR LIFE	AVE COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
PROGRAMMED TRACK MAINTENANCE							
Replace Ties 270/mi ea 8 yrs	270	per mile					
Cross Ties 7 x 9 x 8' & Spikes	5 284	Each	\$38 50	8 yrs	\$1,299	0 92	\$1 311
Switch Ties (20% replacement)	241	Each	\$58 00	8 yrs	\$86	0 92	\$87
Replace cross ties	4 40	Days	\$22,500	8 yrs	\$832	1 02	\$638
Replace switch ties	12 05	Days	\$1,500	8 yrs	\$115	1 02	\$116
Company Service	725	Crew/Miles	\$9 00	8 yrs	\$42	1 02	\$42
Work Train Service	1 38	Days	\$1 000 00	8 yrs	\$9	1 02	\$9
Unload ties (Contract)	5,525	Each	\$0 50	8 yrs	\$18	1 02	\$18
Pick up & dispose of scrap ties (Contract)	5,525	Each	\$1 50	8 yrs	\$53	1 02	\$54
MSE	0 80	%			\$11		\$11
Sales Tax	4 00	%			\$55		\$56
					<u>\$2,320</u>		<u>\$2 342</u>
Surface and Line Track							
Ballast (5 cars/mile)	9,785	Ton	\$6 50	8 yrs	\$406	0 92	\$410
Unload Ballast	4	Days	\$2 000	8 yrs	\$50	1 02	\$51
Surface & Line Track	7	Days	\$10 000	8 yrs	\$417	1 02	\$421
Company Service	730	Crew/Miles	\$9 00	8 yrs	\$42	1 02	\$42
Work Train	4	Days	\$1,000 00	8 yrs	\$25	1 02	\$25
Sales Tax	4 00	%			\$16		\$16
					<u>\$956</u>		<u>\$965</u>
Road Crossings (57 Ea)							
Prefab crossings	1080	Ft	\$70 00	15 yrs	\$258	0 92	\$260
Asphalt Crossings	268	Ft	\$85 00	15 yrs	\$78	0 92	\$79
Concrete Crossings	422	Ft	\$110 00	15 yrs	\$158	0 92	\$159
Gravel Crossing	148	Ft	\$10 00	20 yrs	\$4	0 92	\$4
Rep'ace Road crossing material	160	Days	\$1,200	15 yrs	\$653	1 02	\$660
Flashing Lights	12	Pair	\$60,000	30 yrs	\$1 226	0 92	\$1,237
Install Flashing Lights	12	Pair	\$32 000	30 yrs	\$654	1 02	\$661
Crossbuck Signs	62	Each	\$110 00	20 yrs	\$17	0 92	\$17
Install Crossing Signs(X-bucks)	62	Each	\$70	20 yrs	\$11	1 02	\$11
Whistle Posts	74	Each	\$16 00	20 yrs	\$3	0 92	\$3
Install Whistle Post Signs	74	Each	\$70	20 yrs	\$13	1 02	\$13
MSE	0 80	%			\$4		\$4
Sales Tax	4 00	%			\$18		\$18
					<u>\$3,097</u>		<u>\$3 126</u>

NON-PROGRAM TRACK MAINTENANCE	COST	UNIT	QUANTITY	AVE COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
3 man Section Gang (Foreman & 2 Sectionmen)	\$750	/Day	33	\$1 255	1 02	\$1,268
Track Inspector (Inspect Weekly) (40 miles/day)	\$350	/Day	25	\$455	1 02	\$460
Signal Maintenance - Crossing Protection-Labor	\$1 600	/Each	0	\$0	1 02	\$0
Signal Material	\$400	/Each	0	\$0	0 92	\$0
Rail Replacement 1 rail/3 miles	\$15 00	/LF	254	\$195	0 92	\$197
Vegetation Control	\$355 00	/Mile	20	\$355	1 02	\$359
Bridge Inspection	\$0 70	/LF	1,515	\$54	1 02	\$55
Bridge Maintenance	\$4 50	/LF	1 515	\$348	1 02	\$352
Bridge Material	\$4 50	/LF	1,515	\$348	1 02	\$352
MSE				0 80 %	\$4	\$4
Sales Tax				4 00 %	\$22	\$22
				<hr/>		<hr/>
				\$3,037		\$3 069

NORMALIZED MAINTENANCE COST PER MILE PER YEAR	=	\$9,410	\$9,502
		=====	=====

2/26/2009

TOTAL NORMALIZED MAINTENANCE COST PER YEAR	=	\$184 152	\$185 950
		=====	=====

Sikeston Subdivision - Essex to Miner

Mile Value	Type	Dot Nbr.	Street Name	Warning Device	Surface Type	Span	Crossing Surface Rehab Cost	Crossing Tie Rehab Cost
196.71	Pub	446159D	County Rd 763	XBucks	Asphalt	24		
197.18	Priv	446160X	Farm	None	Gravel	16	1124	
197.25	Priv	446161E	Farm	None	Gravel	16	1124	
197.72	Pub	446162L	County Rd 765	XBucks	Timber	32		
198.24	Priv	446163T	Farm	None	Gravel	16	1124	
198.48	Priv	446164A	Farm	None	Gravel	16	1124	
198.78	Pub	446165G	State Highway 153	Flashers	Concrete	40		
199.68	Priv	446166N	Farm	None	Gravel	16	1124	
200.18	Pub	446167V	Main St	XBucks	Timber	24	1686	
200.24	Pub	446168C	State Route AH	Flashers	Concrete	40		
200.93	Priv	446169J	Farm	None	Gravel	16	1124	
201.63	Pub	446170D	County Rd 787	XBucks	Timber	24		
202.13	Pub	446171K	County Rd 788	XBucks	Gravel	16	1124	
202.41	Priv	920396V	Farm	None	Gravel	16	1124	
202.63	Pub	446173Y	County Rd 789	XBucks	Timber	16	1124	
203.63	Pub	446174F	County Rd 793	XBucks	Timber	16	1124	
203.98	Pub	446175M	US highway 60	Gates/Cants	Concrete	120	8430	9431
204.69	Pub	446176U	County Rd 599	XBucks	Timber	24		
205.30	Pub	446178H	Jackson St	XBucks	Timber	24		
205.43	Pub	446180J	Madison St	XBucks	Timber	24		
205.57	Pub	446182X	Scott St	XBucks	Timber	24		
205.74	Pub	446183E	State Route Z	Gates	Concrete	32		
206.34	Priv	446184L	Farm	None	Timber	16	1124	
207.06	Priv	446185T	Farm	None	Timber	16	1124	
207.83	Priv	446186A	Farm	None	Timber	16	1124	
208.38	Priv	446187G	Farm	None	Timber	16	1124	
208.90	Pub	446188N	State Route BB	Flashers	Concrete	40		
209.80	Pub	446189V	Malone & Hyde	XBucks	Timber	32		
210.40	Pub	446192D	Sunset Drive	Gates	Rubber	32	2248	2515
210.64	Pub	446193K	Westgate St	XBucks	Timber	40		

Sikeston Subdivision - Essex to Miner

Mile Value	Type	Dot Nbr.	Street	Warning Device	Surface Type	Spacing	Crossing Surface Rehab Cost	Crossing Tie Rehab Cost
210.87	Pub	446195Y	Fair St	XBucks	Timber	24		
210.94	Pub	446198U	Business	XBucks	Timber	40		
210.95	Pub	446199B	N West St	XBucks	Concrete	70	4918	5501
211.16	Priv	446201A	Business	XBucks	Sectional Timber	24	1686	1886
211.35	Pub	446203N	Stoddard St	XBucks	Sectional Timber	40	2810	3144
211.44	Pub	446204V	Scott St	Flashers	Sectional Timber	40	2810	3144
211.51	Pub	446205C	New Madrid St	XBucks	Sectional Timber	56	3934	4401
211.61	Pub	446206J	S. Kingshighway	XBucks	Sectional Timber	40	2810	3144
211.7	Pub	446207R	N. Ranney St.	XBucks	Sectional Timber	40	2810	3144
211.74	Pub	446107L	Prairie Ave.	XBucks	Sectional Timber	40	2810	3144
211.89	Pub	446108T	Moore Ave.	XBucks	Sectional Timber	32	2248	2515
212.05	Pub	446110U	US Highway 61	Flashers	Rubber	80	14680	6287
212.37	Priv	446112H	Business	Stop Sign	Asphalt	20	1405	1572
212.51	Pub	446113P	Linn St	XBucks	Sectional Timber	32	2248	2515
212.6	Pub	446115D	Ingram St.	XBucks	Asphalt	32	2248	2515
212.95	Pub	446116K	Selma St	XBucks	Sectional Timber	48	3372	3772
213.2	Pub	446117S	Country Club Rd.	XBucks	Asphalt	32	2248	2515
213.41	Pub	446118Y	Mitchell St	XBucks	Sectional Timber	32	2248	2515
213.62	Pub	446120A	Bridgers/Pin Ent.	XBucks	Gravel	20	1405	1572
213.79	Pub	446121G	Edwards St	XBucks	Sectional Timber	32	2248	2515
214.1	Priv	446122N	Business	Stop Sign	Bank and Asphalt	24	1686	1886
214.2	Priv	446123V	Business	Stop Sign	Bank and Asphalt	24	1686	1886
214.22	Priv	446124C	Business	Stop Sign	Bank and Asphalt	32	2248	2515
214.24	Priv	446125J	Business	Stop Sign	Bank and Asphalt	24	1686	1886
214.25	Priv	446126R	Business	Stop Sign	Bank and Asphalt	16	1124	1257
214.52	Pub	446127X	State Route H	Flashers	Asphalt	56	3934	4401
214.59	Priv	446128E	Business	Stop Sign	Sectional Timber	40	2810	3144
214.65	Priv	446129L	Business	Stop Sign	Sectional Timber	40	2810	3144
214.8	Pub	446130F	US Interstate 55	None	RR Under			
215.1	Priv	446131M	Business	Stop Sign	Sectional Timber	40	2810	3144
215.2	Priv	446132U	Business	Stop Sign	Sectional Timber	32	2248	2515

Sikeston Subdivision - Essex to Miner

Mile Value	Type	Dot Nbr	Street Name	Warning Device	Surface Type	Pub	Crossing Surface Rehab Cost	Crossing Lie
215.3	Pub	446133B	DEWITT ROAD	XBucks	Sectional Timber	24	1686	1886
215.59	Pub	446134H	COUNTY ROAD 539	XBucks	Sectional Timber	24	1686	1886
215.96	Priv	446135P	Residence	Stop Sign	Bank and Asphalt	16	1124	1257
216.25	Priv	446136W	Business	XBucks	Sectional Timber	16	1124	1257

Total Crossing rehab cost	215508	115700	99809
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NET LIQUIDATION VALUE OF TRACK & BRIDGES**Sikeston Ind. Ld. (MP 196.7 Essex, MO. to MP 216.27 Miner, MO. BNSF)**

22-Feb-09

MP 196.70 TO 216.27 = 19.57 TRACK MILES*
 MISCELLANEOUS SIDINGS = 4.44 TRACK MILES
24.01 TOTAL T M S

TRACK COMPONENTS -

Rail Weight	RAIL		OTM	SWITCHES			Net Tons	NET TONS		
	Track Miles	Net Tons	Net Tons	No 7	No 8 & No 9	No 10				
136#		0 00	0 00				0 00	0 00		
133#		0 00	0 00				0 00	0 00		
132#		0 00	0 00				0 00	0 00		
131#		0 00	0 00				0 00	0 00		
119#		0 00	0 00				0 00	0 00		
115#		0 00	0 00				0 00	0 00		
112	17.87	3522.53	1027.18			16	74.02	4623.73		
110#	1.70	329.12	90.38			2	7.55	427.06		
100#		0 00	0 00				0 00	0 00		
90#	4.05	641.62	158.35				0 00	799.87		
85#		0 00	0 00				0 00	0 00		
80#		0 00	0 00				0 00	0 00		
75#	0.39	51.48	11.25				0 00	62.73		
Total	24.01	4544.65	1287.16				81.57	5913.38		

TIES

SWITCH TIES 1208 EA
 CROSS TIES 71513 EA
TOTAL TIES 72719 EA

CURRENT
MARKET VALUE**VALUE OF TRACK COMPONENTS**

MAIN & SIDE TRACKS	1,419.99 NT x	\$242.00 /NT =	\$343,638	Reroll Rail
MAIN & SIDE TRACKS	658.89 NT x	\$183.00 /NT =	\$120,577	Scrap Rail
MAIN & SIDE TRACKS	2,465.77 NT x	\$650.00 /NT =	\$1,602,753	No 2 Qual Rail
O T M & Turnouts	1,368.72 NT x	\$245.00 /NT =	\$335,337	Scrap Material
SWITCH & CROSS TIES	22,543 ea x	\$10.00 ea =	\$225,429	Reusable Ties
SWITCH & CROSS TIES	18,180 ea x	\$5.00 ea =	\$90,899	Landscape Ties #1
SWITCH & CROSS TIES	14,544 ea x	\$3.00 ea =	\$43,631	Landscape Ties #2
SWITCH & CROSS TIES	17,453 ea x	\$0.00 ea =	\$0	Scrap Ties

TOTAL TRACK VALUE \$2,762,264**BRIDGE VALUE \$15,724****TOTAL VALUE \$2,777,988****REMOVAL COSTS**

TRACK REMOVAL	24.01 T M s @	\$8,850 Per Mile	\$212,489
SWITCH & CROSSTIES	72719 Ea @	\$3.00 Ea	\$218,157
BRIDGE REMOVAL COSTS			\$224,397
RD CROSSING REMOVAL	2014 Feet	\$100.00 Per Ft	\$201,400

TOTAL REMOVAL \$856,443**NET LIQUIDATION VALUE****\$1,921,546**

D

VERIFIED STATEMENT OF MICHAEL N. DRELICHARZ

My name is Michael N. Drelicharz. I am a Senior Project Manager of Economic Research and Analysis for Union Pacific Railroad Company ("UP"). My office address is 1400 Douglas Street, Omaha, Nebraska, 68179. I hold a Bachelor of Science degree in Business Administration from the University of Nebraska at Omaha. I began my employment with UP in 1987. Throughout my career at UP, I have worked in various finance-related positions, including internal audit, tax, and planning and analysis.

I Introduction and Background

As documented below and in Exhibit 1, UP's continued operation of its Essex to Miner Line (the "Line") between Mileposts 196.7 and 216.27 will result in an operating loss of \$153,233 in the Forecast Year. This loss is based on volumes and types of traffic that is consistent with what has traveled on the Line in the past. Additionally, as documented in Exhibit 2, UP will incur an annual opportunity cost of \$232,191 by continuing to operate the Line. As a result, the continued operation of the Line will result in a substantial financial burden on UP.

I also explain how revenues and on-branch and off-branch cost components included in the attached financial exhibits were developed. The Work Papers used to develop revenues and avoidable costs documented in the attached Work Papers numbered 0001 through 0136.

II Revenue and Cost Data (Exhibit 1)

Exhibit 1 provides revenue, cost and subsidy data for the Line for the Base Year ending September 30, 2008 and the Forecast Year from February 1, 2009 through January 31, 2010. Exhibit 1 is prepared in accordance with 49 C.F.R. §§1152.31-34. I utilized UP's 2007 STB Annual Report (R1) (Work Papers 0001-0020) as well as the 2007 Uniform Railroad Costing System ("URCS") (Work Papers 0021-0056) in creating the exhibit. The Base and Forecast Years' on-branch and off-branch expenses reflect the use of Global Insight, Inc.'s latest Producer Price Index ("PPI") for Finished Goods less Food and Energy (Work Papers 0057-0062). Below is an explanation of each line item of Exhibit 1.

a Revenues - Exhibit 1

Line 1 on page 1 represents the total system revenues earned by UP for hauling traffic originating or terminating on the Line (Work Papers 0063-0068). I have shown the Base and Forecast Years' revenue for all traffic, broken down by origin/destination pairs. Line 2 represents revenue earned from

bridge (overhead) traffic on the Line. Since no bridge traffic utilizes the Line, there is no bridge traffic-related revenue. The forecast revenue reflects a 3 percent rate increase that occurred on January 1, 2009. Line 3 represents real estate leases on the Line. Line 4 provides the total revenue attributable to the Line and is the sum of lines 1 through 3.

b. Avoidable On-Branch Costs (Operations) - Exhibit 1

Lines 5(a) through 5(k) on page 1 represent the avoidable on-branch costs associated with the Line's operation.

1. Train Operating Costs

In the Base Year, a three-person crew (train/job assignment identifier LSI55) based out of Poplar Bluff, MO served the Line on Mondays and Thursdays and made 99 roundtrips to deliver and pick up the 269 cars of traffic generated by the Line, using two 2,000 horsepower locomotives. The traffic moved in single-carload movements. The 99 roundtrips over the Line generated 495 locomotive on-branch hours and 3,423 locomotive on-branch miles.

In addition to serving the Line, LSI55 performs a number of other responsibilities. On days that it does not serve the Line, LSI55 can generally complete its work using a single crew. On days that it serves the Line, however, the job requires two crews, as the additional time required for it to serve the Line exceeds the maximum hours of service crews may perform under federal hours of service laws. If the Board approves the proposed abandonment, UP will not need to utilize a second crew on LSI55. The Base Year has actual avoidable crew wages without fringe benefits of \$75,852. The Forecast Year reflects the same operating parameters as the Base Year (Work Papers 0069-0072).

2. Maintenance of Way and Structures Costs

Maintenance of Way and Structures costs for the Base Year and Forecast Year are based on normalized maintenance levels necessary to keep the Line at Class I standards for the long term (Work Papers 0073-0077) and is computed in the accompanying Verified Statement of Abdoliah ("Abe") Ghazal.

Maintenance of Equipment costs (Work Papers 0109-0113) includes locomotive repair and maintenance and depreciation costs allocated to the Line by on-branch locomotive hours and miles. For the Forecast Year, locomotive repair and maintenance is \$3,195 and locomotive depreciation is \$3,102.

3. Transportation Costs

Transportation costs (Line 5c) include crew wages, locomotive fuel, train inspection and supplies, and locomotive servicing. These costs are allocated to the Line based upon on-branch avoidable crew wages, locomotive hours and miles (Work Papers 0069-0072). I calculated avoidable crew wages per trip, based on the recrew of the local train each time it serves the Line. The following is a breakdown of the on-branch transportation costs of \$300,081 for the Forecast Year:

Avoidable Crew Wages	\$106,333
Train Inspection Lubrication	\$7,493
Train Fuel	\$185,443
Locomotive Servicing	\$811
Total On-Branch Transportation Costs	<u>\$300,081</u>

4. Freight Car Costs

Freight Car Costs are calculated using unit costs developed in accordance with Surface Transportation Board regulations and URCS costing methodology (Work Papers 0114-0124). On-branch freight car cost non-ROI for the Forecast Year is \$13,801.

Return on Value - Locomotives is based on the replacement cost of a rebuilt low horsepower locomotive at \$185,000.

Return on Value - Freight Cars is based on the current replacement cost for railroad-owned cars which is either buying new or buying used and overhauling/rebuilding. Costs for covered hoppers, plain gondolas, equipped gondolas, and general service flat cars are based upon the cost of similar new equipment, which cost \$75,000, \$57,000, \$70,000, and \$54,000 per car respectively. The plain and equipped box car costs are based on used and rebuilt equipment and cost \$25,061 and \$33,312 per car respectively.

c. Avoidable Off-Branch Costs (Operations) - Exhibit 1

Lines 6(a) and 6(b) on page 1 represent the avoidable off-branch costs for local or interline traffic which either originates or terminates on the Line and was computed using URCS (Work Papers 0099-0105). Line 6(d) represents the Make-Whole add-on costs calculated using the 2007 UP Manual Make-Whole data sheet and Appendix A worksheet (Work Papers 0089-0093). This cost represents only the

off-branch portion (Work Papers 0089-0093)

Line 7 on page 1 is the total avoidable cost incurred in operating the Line and is the sum of line 5 and line 6

d. Avoidable Gain (Loss) from Operations - Exhibit 1

The total—line 4 minus line 7—appearing immediately below line 7 on page 1 is the gain (loss) resulting from operation of the Line, excluding rehabilitation and return on value for road property. As calculated, UP's operations would result in an operating loss of \$153,233 during the Forecast Year.

e. Subsidization Costs - Exhibit 1

Page 2 of Exhibit 1 shows estimated subsidy costs for the Base Year and Forecast Year. Line 8 on page 2 represents the expense associated with rehabilitating deteriorated grade crossing surfaces on the Line. This expense, which totals \$215,508, is detailed in Mr. Ghazal's verified statement (Appendix C).

Line 9 on page 2 shows the administrative costs of \$6,638, that would be incurred by UP if the Line were subsidized. It is computed in accordance with 49 C.F.R. §1152.32(k) by taking one percent of the total annual revenues attributable to the Line in the estimated subsidy year.

Line 10 on page 2 represents the amount required for UP to obtain insurance equal to UP's uninsured liability and to pay for a proportionate share of system insurance costs. Since the cost of such an insurance policy depends on many factors which would not be known until a subsidy agreement has been reached, UP cannot provide an estimated cost at this time, and thus no amount is specified for this line item.

Line 11 on page 2 is the total subsidy costs for items listed on lines 8, 9 and 10. This total is included in the calculation of Estimated Subsidy Payment (line 19, page 2) discussed below.

f. Return on Value - Road Properties - Exhibit 1

Line 12 on page 2 represents the valuation of road properties to which the return element is applied. It is computed as prescribed in 49 C.F.R. §1152.34(c). The allowable working capital of \$20,672 in the Forecast Year is computed by taking 15/365 of the on-branch costs less depreciation and return. Income Tax Consequences are from Exhibit 2 line 5. The Line's Net Liquidation Value of \$2,104,986 is the sum of Exhibit 2, line 1 (market value of non-reversionary land), line 2 (value of salvageable track

material) and line 3 (removal cost of track material)

Line 13 on page 2 is the nominal rate of return which is applied to the valuation of road property (Work Paper 0078) The current rate is 17.2 percent

Line 14 on page 2 is the return on value for road properties of \$232,191 and is computed by multiplying line 12 by line 13

Line 15 on page 2 is the holding gain for road properties It is the Forecast Year's Net Liquidation Value ("NLV") times a deflator The deflator is the difference between 2007 Real Cost of Capital and Nominal Cost of Capital using the most current Gross Domestic Product implicit price deflator (2.6 percent), based on an index of 123.122 for 2008 and 119.997 for 2007, as drawn from Table 1.1.9 of the December 2008 Survey of Current Business (Work Paper 0078)

Line 16 on page 2 is the Total Return on Value and is line 14 minus line 15

Line 17 on page 2 is the Avoidable Loss from Operations for the Base Year ending September 30, 2008 and the Forecast Year

Line 18 on page 2 is the projected Total Avoidable Loss for the Forecast Year and is the difference of the Avoidable Gain from Operations as shown on line 17 and the Total Return on Value as shown on line 16 This line reflects the full economic cost to UP of operating the Line, i.e., a \$298,067 loss in the Forecast Year

g. Estimated Subsidy Payment - Exhibit 1

Line 19 on page 2 represents the Estimated Subsidy Payment needed for the subsidy year and is the total of the Avoidable Loss from Operations as shown on line 17, the Total Return on Value as shown on line 16, and the Total Subsidization Cost as shown on line 11

III. Opportunity Cost (Exhibit 2)

Exhibit 2 details the computation of the annual opportunity costs of operating the Line for the Forecast Year Below is an explanation of each line item of Exhibit 2

Line 1 is the current market value of the non-reversionary land which is \$183,441, as stated in the accompanying Verified Statement of Zachary Schroeder (Appendix F)

Line 2 is the value of both salvageable scrap and secondhand materials to be retained by or sold on the open market and is \$2,777,988, as computed in the Mr. Ghazai's Verified Statement (Appendix C)

Line 3 represents the cost of removal of all track material including rehabilitating road crossings, and is \$856,443

Line 4 is the working capital required to operate the Line

Line 5 is the income tax consequences The income tax consequence for UP is \$778,845, based on a 37 percent tax rate

Line 6 is the total of lines 1 through 5

Line 7 is the current nominal rate of return 17.2 percent

Line 8 is the current annual opportunity cost, line 6 times line 7, which for the Forecast Year, is \$232,191 for the entire line

IV. Summary and Conclusion

As shown in Exhibit 1, the continued operation of the Line between Mileposts 196.7 and 216.27 will result in an operating loss of \$153,233 in the Forecast Year. This loss is based on volumes and types of traffic that is consistent with what has traveled on the Line in the past. Additionally, as documented in Exhibit 2, UP will incur an annual opportunity cost of \$232,191 by continuing to operate the Line. As a result, the continued operation of the Line will result in a substantial financial burden on UP.

STATE OF NEBRASKA

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COUNTY OF DOUGLAS

Michael N Drelicharz, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated

Michael N'Ding

Michael N Drelicharz

SUBSCRIBED and SWORN to before me this 24th day of February 2009

Carla L Miller

Notary Public



UNION PACIFIC RAILROAD COMPANY -
COMPUTATION OF REVENUE ATTRIBUTABLE TO THE LINE, AVOIDABLE COSTS,
AND REASONABLE RETURN ON THE VALUE OF THE LINE TO BE ABANDONED FOR
Branch Name Essex to Miner Line

EXHIBIT-1
PAGE 1
AB-33 (Sub No 261)

Base Year October 2001 - September 2008
Forecast Year February 2009 - January 2010

	Base Year	Forecast Year
Revenue for		
1 Freight Originated and/or Terminated On-Branch	\$702,647	\$621,388
2 Bridge Traffic	0	0
3 All Other Revenue and Income	41,181	42,416
4 Total Revenue Attributable (L 1+L 2+L 3)	\$743,828	\$663,804
Avoidable Costs for		
5 On-Branch Costs (Lines 5a-5k)		
a Maintenance of Way & Structures Costs	\$184,152	\$185,949
b Maintenance of Equipment	6,279	6,297
c Transportation	299,412	300,081
d General Administrative	0	0
e Deadheading, Taxi and Hotel	0	0
f Overhead Movement/Other	0	0
g Freight Car Cost - Non ROI	15,529	13,801
h ROI Expense Freight Cars	7,094	4,063
i ROI Expense Locomotives	6,846	5,198
j Revenue Taxes	0	0
k Property Taxes	0	0
	\$519,312	\$515,389
6 a Off-Branch Costs Excluding Freight Car ROI	\$257,431	\$184,118
b Off-Branch Freight Car ROI Costs	42,695	24,902
c Off-Branch URCS Multiple Car Adjustment	0	0
d Make Whole Adjustment Off Branch	108,772	92,628
Total Off-Branch Costs (L 6a+6b+6c+6d)	\$408,899	\$301,648
7 Total On & Off-Branch Avoidable Costs (L 5+L 6)	\$928,211	\$817,037
Avoidable Gain or (Loss) from Operations (L 4-L 7)	(\$184,383)	(\$153,233)

UNION PACIFIC RAILROAD COMPANY -
 COMPUTATION OF REVENUE ATTRIBUTABLE TO THE LINE, AVOIDABLE COSTS,
 AND REASONABLE RETURN ON THE VALUE OF THE LINE TO BE ABANDONED FOR
 Branch Name Essex to Miner Line

EXHIBIT-1
 PAGE 2
 AB-33 (Sub No ^61)

Base Year October 2007 - September 2008
 Forecast Year February 2009 - January 2010

Subsidization Costs For	Base Year	Forecast Year
8 Rehabilitation	\$0	\$215,508
9 Administrative Costs (Subsidy Year only)	7,438	6,638
10 Casualty Reserve Account	0	0
11 Total Subsidization Cost (L 8+L 9+L 10)	\$7,438	\$222,146
Return on Value		
12 Valuation of Road Property		
a Working Capital	\$20,641	\$20,672
b Income Tax Consequences	(778,845)	(778,845)
c Net Liquidation Value (Track, Bridges & Land)	<u>2,104,986</u>	<u>2,104,986</u>
Total Valuation of Property (L 12 a+b+c)	\$1,346,782	\$1,346,813
13a NominalRateofReturn	0 172	0 172
13b Real Rate of Return	0 131	0 131
14 Nominal Return on Value (L 12*L 13)	\$232,185	\$232,191
15 Holding Gain or (Loss) (L12 c Col b*(L13 a Col b-L13 b Col b))	\$0	\$87,357
16 Total Return on Value (L 14-L 15)	\$232,185	\$144,834
17 Avoidable Gain or (Loss) from Operations (L 4-L 7)	(\$184,383)	(\$153,233)
18 Estimated Forecast Year Loss (L 4-L 7-L 16)	<u>(\$416,568)</u>	<u>(\$298,067)</u>
19 Estimated Subsidy Payment (L 4-L 7-L 11-L 16)	(\$424,006)	(\$520,213)

UNITED PACIFIC RAILROAD COMPANY -
 CALCULATION OF COST OF OPERATING THE LINE FOR
 Fiscal Year Ending 31st March 1900

EXHIBIT -
 PART I
 Abstract of the

Base Year October 1st - September 30th
 Fiscal Year Ending March 31st, 1900

	Base Year	Forecast Year
1. Market value of Non-redeemable Bonds	\$187,147	\$175,441
2. Value of Salvageable Scrap and Other Materials	1,777,184	1,777,184
3. Cost of Removal	(1,000,000)	(1,000,000)
4. Working Capital	1,000,000	1,000,000
5. Income Tax Benefits	(1,000,000)	(1,000,000)
6. Value of Road Property, etc. - 1900	\$ 1,000,000	\$ 1,000,000
7. Current Annual Cost of Operation	1,172	1,172
8. Opportunity Cost of Capital	\$ 1,000,000	\$ 1,000,000

**ESSEX TO MINER LINE
ABANDONMENT AB-33 (SUB-NO. 261)**

2007 Union Pacific Annual Report R-1 (Selected Pages)	0001-0020
2007 Union Pacific URCS (Selected Pages)	0021-0056
Indices	0057-0062
Base and Forecast Years Traffic Data	0063-0068
On-Branch Local Train Operations and Statistics	0069-0072
Normalized M of W and Rehabilitation Cost	0073-0077
Cost of Capital	0078
2008 Car Hire Receivable and Payable	0079-0088
Make Whole Adjustment	0089-0093
Flowchart	0094
Exhsup	0095-0098
Wrkprs Spreadsheet	0099-0105
Waythru Spreadsheet	0106-0108
Onbloco Spreadsheet	0109-0113
Frtcar Spreadsheet	0114-0124
Traffic Spreadsheet	0125-0128
LossDam Spreadsheet	0129-0130
NLV Track Structure and Real Estate	0131-0136

2007 Union Pacific R-1 Data

410 RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

0001

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	14,838	5,701	2,427	12,355	35,121	1,151	36,272	1
2		Bridge & Building	2,801	889	1,121	437	5,328	835	6,163	2
3		Signal	8,714	2,986	881	1,624	14,205	781	15,046	3
4		Communication	2,854	58	789	231	3,710	71	3,781	4
5		Other	7,388	354	3,079	688	11,489	910	12,399	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	14,849	1,863	33,156	77	49,945	1,917	51,862	6
7		Roadway - Switching	4,774	508	9,868	21	15,169	0	15,169	7
8		Tunnels and Subways - Running	56	0	1,923	0	1,979	35	2,014	8
9		Tunnels and Subways - Switching	19	0	680	0	699	0	699	9
10		Bridges - Culverts - Running	18,238	4,529	86	3,685	26,548	1,049	27,595	10
11		Bridges - Culverts - Switching	5,697	1,790	28	1,198	8,709	0	8,708	11
12		Ties - Running	4,315	4,077	343	1,008	9,741	887	10,408	12
13		Ties - Switching	1,378	2,305	112	403	4,198	0	4,198	13
14		Rail & Other Track Material - Running	84,225	25,633	6,333	7,980	134,151	4,272	138,423	14
15		Rail & Other Track Material - Switching	28,738	10,185	2,858	2,550	44,131	10	44,141	15
16		Ballast - Running	109	54	54	0	217	79	296	16
17		Ballast - Switching	37	33	16	0	86	0	86	17
18		Road Property Damaged - Running	761	0	832	0	1,393	11	1,404	18
19		Road Property Damaged - Switching	220	0	185	0	405	5	410	19
20		Road Property Damaged - Other	65	0	56	7	128	0	128	20
21		Signal & Interlockers-Running	47,254	11,317	8,503	1,317	68,891	4,566	73,447	21
22		Signal & Interlockers-Switching	14,574	3,945	872	591	19,982	0	19,982	22
23		Communications Systems	22,441	18,058	2,194	1,234	43,927	83	44,010	23
24		Power Systems	1,708	0	0	0	1,708	295	2,001	24
25		Highway Grade Crossing - Running	11,257	216	3,337	0	14,810	908	15,718	25
26		Highway Grade Crossing - Switching	0	0	0	0	0	0	0	26
27		Station & Office Buildings	3,621	7,178	25,270	1	36,088	2,322	38,390	27
28		Shop Buildings - Locomotives	12,012	0	1,464	0	13,476	163	13,639	28
29		Shop Buildings - Freight Cars	133	0	698	0	831	0	831	29
30		Shop Buildings - Other Equipment	0	46	39	0	85	0	85	30

410 RAILWAY OPERATING EXPENSES - Continued
(Dollars In Thousands)

0002

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No.	Cross Check	Name of railway operating expense account (e)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No
		REPAIR AND MAINTENANCE - (Continued)								
101		Locomotive Servicing Facilities	667	533	2,557	63	3,820	105	3,925	101
102		Miscellaneous Buildings & Structures	2,218	211	277	18	2,724	969	3,693	102
103		Coal Terminals	0	0	0	0	0	0	0	103
104		Ore Terminals	0	0	0	0	0	0	0	104
105		Other Marine Terminals	0	0	0	0	0	0	0	105
106		TOFC/COFC-Terminals	0	0	23,908	0	23,908	0	23,908	106
107		Motor Vehicle Loading & Distribution Facilities	0	0	0	0	0	0	0	107
108		Facilities for Other Specialized Service Operations	0	0	0	0	0	0	0	108
109		Roadway Machines	13,389	1,902	2,687	1,135	19,123	1,167	20,290	109
110		Small Tools and Supplies	0	0	0	0	0	0	0	110
111		Snow Removal	1,338	4,952	4,457	0	10,748	1,835	12,683	111
112		Fringe Benefits - Running	N/A	N/A	N/A	75,508	75,508	4,574	80,080	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	16,882	16,882	301	17,183	113
114		Fringe Benefits - Other	N/A	N/A	N/A	49,128	49,128	579	49,708	114
115		Casualties & Insurance - Running	N/A	N/A	N/A	15,110	15,110	21	15,131	115
116		Casualties & Insurance - Switching	N/A	N/A	N/A	3,920	3,920	0	3,920	116
117		Casualties & Insurance - Other	N/A	N/A	N/A	5,676	5,676	0	5,676	117
118		Lease Rentals - Debit - Running	N/A	N/A	3,142	N/A	3,142	0	3,142	118
119		Lease Rentals - Debit - Switching	N/A	N/A	0	N/A	0	0	0	119
120		Lease Rentals - Debit - Other	N/A	N/A	44,838	N/A	44,838	364	45,202	120
121		Lease Rentals - (Credit) - Running	N/A	N/A	0	N/A	0	0	0	121
122		Lease Rentals - (Credit) - Switching	N/A	N/A	0	N/A	0	0	0	122
123		Lease Rentals - (Credit) - Other	N/A	N/A	0	N/A	0	0	0	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	23,630	N/A	23,630	0	23,630	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	105	N/A	105	0	105	125
126		Joint Facility Rent - Debit - Other	N/A	N/A	718	N/A	718	0	718	126
127		Joint Facility Rent - (Credit) - Running	N/A	N/A	(7,483)	N/A	(7,483)	0	(7,483)	127
128		Joint Facility Rent - (Credit) - Switching	N/A	N/A	(479)	N/A	(479)	0	(479)	128
129		Joint Facility Rent - (Credit) - Other	N/A	N/A	(753)	N/A	(753)	0	(753)	129
130		Other Rents - Debit - Running	N/A	N/A	6	N/A	6	0	6	130
131		Other Rents - Debit - Switching	N/A	N/A	0	N/A	0	0	0	131
132		Other Rents - Debit - Other	N/A	N/A	11	N/A	11	0	11	132
133		Other Rents - (Credit) - Running	N/A	N/A	0	N/A	0	0	0	133

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No
REPAIR AND MAINTENANCE - (Continued)										
134		Other Rents - (Credit) - Switching	N/A	N/A	0	N/A	0	0	0	134
135		Other Rents - (Credit) - Other	N/A	N/A	0	N/A	0	0	0	135
136		Depreciation - Running	N/A	N/A	N/A	823,732	823,732	1,877	825,609	136
137		Depreciation - Switching	N/A	N/A	N/A	244,271	244,271	0	244,271	137
138		Depreciation - Other	N/A	N/A	N/A	59,935	59,935	0	59,935	138
139		Joint Facility - Debit - Running	N/A	N/A	91,182	N/A	91,182	138	91,320	139
140		Joint Facility - Debit - Switching	N/A	N/A	5,487	N/A	5,487	0	5,487	140
141		Joint Facility - Debit - Other	N/A	N/A	572	N/A	572	0	572	141
142		Joint Facility - (Credit) - Running	N/A	N/A	(32,892)	N/A	(32,892)	0	(32,892)	142
143		Joint Facility - (Credit) - Switching	N/A	N/A	(3)	N/A	(3)	0	(3)	143
144		Joint Facility - (Credit) - Other	N/A	N/A	(37)	N/A	(37)	0	(37)	144
145		Dismantling Retired Road Property - Running	0	0	0	0	0	0	0	145
146		Dismantling Retired Road Property - Switching	0	0	0	0	0	0	0	146
147		Dismantling Retired Road Property - Other	0	0	0	0	0	0	0	147
148		Other - Running	1	0	10	0	11	0	11	148
149		Other - Switching	0	0	0	0	0	0	0	149
150		Other - Other	1	19	1	251	272	0	272	150
151		TOTAL WAY & STRUCTURE	340,287	109,398	268,909	1,331,501	2,050,095	32,150	2,082,245	151
EQUIPMENT - LOCOMOTIVES										
201		Administration	9,462	711	7,289	3,277	20,739	361	21,100	201
202		Repair & Maintenance	172,181	300,685	187,427	5,017	665,210	4,247	669,457	202
203		Machinery Repair	0	1,878	3,277	0	4,955	0	4,955	203
204		Equipment Damaged	184	84	243	8	527	0	527	204
205		Fringe Benefits	N/A	N/A	N/A	71,998	71,998	1,831	73,827	205
206		Other Casualties and Insurance	N/A	N/A	N/A	12,984	12,984	4	12,988	206
207		Lease Rentals - Debit	N/A	N/A	398,469	N/A	398,469	0	398,469	207
208		Lease Rentals - (Credit)	N/A	N/A	(773)	N/A	(773)	0	(773)	208
209		Joint Facility Rent - Debit	N/A	N/A	14	N/A	14	0	14	209
210		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	0	210
211		Other Rents - Debit	N/A	N/A	1,185	N/A	1,185	0	1,185	211
212		Other Rents - (Credit)	N/A	N/A	(1,184)	N/A	(1,184)	0	(1,184)	212
213		Depreciation	N/A	N/A	N/A	230,934	230,934	31	230,965	213
214		Joint Facility - Debit	N/A	N/A	303	N/A	303	0	303	214
215		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	215
216		Repairs Billed to Others - (Credit)	N/A	N/A	0	N/A	0	0	0	216

410 RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

0004

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - (Continued)								
218		Dismantling Retired Property	0	0	0	0	0	0	0	217
219		Other	2,024	0	1,182	318	3,534	3	3,537	218
220		TOTAL LOCOMOTIVES	183,861	303,058	587,482	324,512	1,408,893	6,277	1,415,170	219
221		FREIGHT CARS								
222		Administration	7,789	588	2,938	469	11,762	N/A	11,762	220
223		Repair & Maintenance	150,800	238,595	113,823	4,904	605,922	N/A	605,922	221
224		Machinery Repair	0	2,837	2,428	0	5,265	N/A	5,265	222
225		Equipment Damaged	0	0	0	0	0	N/A	0	223
226		Fringe Benefits	N/A	N/A	N/A	62,021	62,021	N/A	62,021	224
227		Other Casualties & Insurance	N/A	N/A	N/A	43,528	43,528	N/A	43,528	225
228		Lease Rentals - Debit	N/A	N/A	230,322	N/A	230,322	N/A	230,322	226
229		Lease Rentals - (Credit)	N/A	N/A	(1,863)	N/A	(1,863)	N/A	(1,863)	227
230		Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	N/A	0	228
231		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	N/A	0	229
232		Other Rents - Debit	N/A	N/A	803,619	N/A	803,619	N/A	803,619	230
233		Other Rents - (Credit)	N/A	N/A	(191,245)	N/A	(191,245)	N/A	(191,245)	231
234		Depreciation	N/A	N/A	N/A	84,881	-	N/A	84,881	232
235		Joint Facility - Debit	N/A	N/A	0	N/A	0	N/A	0	233
236		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	N/A	0	234
237		Repairs Billed Other - (Credit)	N/A	N/A	(211,770)	N/A	(211,770)	N/A	(211,770)	235
238		Dismantling Retired Property	0	0	0	0	0	N/A	0	236
239		Others	0	0	481	0	481	N/A	481	237
240		TOTAL FREIGHT CARS	158,399	240,000	748,711	195,803	1,342,903	N/A	1,342,903	238
241		OTHER EQUIPMENT								
242		Administration	0	0	0	0	0	172	172	301
243		Repair and Maintenance								
244		Truck, Trailers & Containers - Revenue Service	340	6,394	28,825	49	35,608	N/A	35,608	302
245		Floating Equipment - Revenue Service	0	0	0	0	0	N/A	0	303
246		Passenger & Other Revenue Equipment	1,330	0	0	0	1,330	12,903	14,233	304
247		Computers & Data Process Systems	0	4,232	27,888	0	32,120	49	32,169	305
248		Machinery	0	415	181	0	608	0	608	306
249		Work & Other Nonrevenue Equipment	787	2,289	33,932	0	37,008	768	37,778	307
250		Equipment Damaged	0	0	13	10	23	0	23	308
251		Fringe Benefits	N/A	N/A	N/A	754	754	4,467	5,221	309
252		Other Casualties & Insurance	N/A	N/A	N/A	200	200	6	206	310
253		Lease Rentals - Debit	N/A	N/A	116,010	N/A	116,010	1,260	117,270	311
254		Lease Rentals - (Credit)	N/A	N/A	(888)	N/A	(888)	0	(888)	312

410 RAILWAY OPERATING EXPENSES - Continued
(Dollars In Thousands)

0005

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No	Cross Check	Name of railway operating expense account (e)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No
313		OTHER EQUIPMENT - (Continued)								
314		Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	0	0	313
315		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	0	314
316		Other Rents - Debit	N/A	N/A	134	N/A	134	0	134	315
317		Other Rents - (Credit)	N/A	N/A	0	N/A	0	0	0	316
318		Depreciation	N/A	N/A	0	52,759	52,759	134	52,893	317
319		Joint Facility - Debit	N/A	N/A	5,972	N/A	5,972	0	5,972	318
320		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	319
321		Repairs Billed Other - (Credit)	N/A	N/A	(7,480)	N/A	(7,480)	0	(7,480)	320
322		Dismantling Retired Equipment	0	0	0	0	0	0	0	321
323		Other	222	21	2,834	1,788	4,863	0	4,863	322
324		TOTAL OTHER EQUIPMENT	2,678	13,361	207,453	55,558	279,041	19,768	298,809	323
		TOTAL EQUIPMENT	344,929	558,408	1,553,828	575,873	3,030,837	28,036	3,058,873	324
		TRANSPORTATION								
401		TRAIN OPERATIONS								
402		Administration	40,611	4,952	12,705	3,820	61,988	3,503	65,491	401
403		Engine Crews	732,946	1,184	6,726	128,891	869,547	8,290	877,837	402
404		Train Crews	600,823	17	55	128	600,821	15,074	615,895	403
405		Dispatching Trains	82,001	882	4,083	775	87,821	510	88,331	404
406		Operating Signal & Interlockers	4	0	3,689	0	3,693	76	3,769	405
407		Operating Drawbridges	0	0	0	0	0	0	0	406
408		Highway Crossing Protection	0	0	1,918	0	1,918	0	1,918	407
409		Train Inspection & Lubricants	65,234	53,502	704	5,108	124,549	67	124,616	408
410		Locomotive Fuel	0	2,627,384	0	0	2,627,384	22,751	2,650,135	409
411		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	410
412		Servicing Locomotives	73,308	5,875	4,440	22	83,645	2,278	85,924	411
413		Freight Lost or Damaged	N/A	N/A	N/A	0	0	0	0	412
414		Clearing Wrecks	1,790	90	28,452	0	30,332	0	30,332	413
415		Fringe Benefits	N/A	N/A	N/A	583,143	583,143	8,374	591,517	414
416		Other Casualties & Insurance	N/A	N/A	N/A	89,093	89,093	0	89,093	415
417		Joint Facility - Debit	N/A	N/A	82,480	N/A	82,480	0	82,480	416
418		Joint Facility - (Credit)	N/A	N/A	(98,542)	N/A	(98,542)	0	(98,542)	417
419		Other	32,836	348	156,189	7,167	196,541	18	196,559	418
420		TOTAL TRAIN OPERATIONS	1,606,353	2,694,335	202,877	817,748	5,324,311	58,842	5,383,253	419
		YARD OPERATIONS								
421		Administration	10,754	2,071	12,655	1,350	26,830	0	26,830	420
422		Switch Crews	271,854	2,200	5,288	65,230	344,370	1,808	346,178	421

410 RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

0006

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No
422		YARD OPERATIONS - (Continued)								
423		Controlling Operations	38,288	0	0	0	36,268	1,177	39,466	422
424		Yard & Terminal Clerical	13,707	684	50	154	14,575	598	15,171	423
425		Operating Switches, Signals, Retarders & Humps	137	0	2,873	0	3,010	131	3,141	424
426		Locomotive Fuel	0	323,819	0	0	323,819	0	323,819	425
427		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	426
428		Servicing Locomotives	0	0	0	0	0	0	0	427
429		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	0	0	0	0	428
430		Cleaning Wrecks	0	0	0	0	0	55	55	429
431		Fringe Benefits	N/A	N/A	N/A	121,204	121,204	1,215	122,419	430
432		Other Casualties & Insurance	N/A	N/A	N/A	19,784	19,784	0	19,784	431
433		Joint Facility - Debit	N/A	N/A	27,432	N/A	27,432	0	27,432	432
434		Joint Facility - (Credit)	N/A	N/A	(1,792)	N/A	(1,792)	0	(1,792)	433
435		Other	0	0	0	0	0	0	0	434
501		TOTAL YARD OPERATION	334,541	328,754	46,504	207,732	917,531	4,782	922,313	435
502		TRAIN & YARD OPERATIONS COMMON								
503		Cleaning Car Interiors	0	0	3,858	N/A	3,858	4,584	8,442	501
504		Adjusting & Transferring Loads	8	0	8,885	N/A	8,893	N/A	8,893	502
505		Car Loading Devices & Grain Doors	8	39	28,354	N/A	28,402	N/A	28,402	503
506		Freight Loss or Damaged - All Other	N/A	N/A	N/A	33,907	33,907	0	33,907	504
507		Fringe Benefits	N/A	N/A	N/A	0	0	0	0	505
508		TOTAL TRAIN & YARD OPERATIONS COMMON	17	39	40,897	33,907	74,860	4,584	79,444	506
509		SPECIALIZED SERVICE OPERATIONS								
510		Administration	6,747	448	1,415	222	8,832	N/A	8,832	507
511		Picking & Delivery & Marine Line Haul	0	0	23,198	0	23,198	N/A	23,198	508
512		Loading & Unloading Local Marine	20,239	625	158,934	3,118	182,916	N/A	182,916	509
513		Protective Services	0	0	9,576	0	9,576	N/A	9,576	510
514		Freight Loss or Damaged - Solely Related	N/A	N/A	N/A	0	0	N/A	0	511
515		Fringe Benefits	N/A	N/A	N/A	4,503	4,503	N/A	4,503	512
516		Casualties & Insurance	N/A	N/A	N/A	1,195	1,195	N/A	1,195	513
517		Joint Facility - Debit	N/A	N/A	0	N/A	0	N/A	0	514
518		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	N/A	0	515
519		Others	2,332	205	62	122	2,721	N/A	2,721	516
520		TOTAL SPECIALIZED SERVICES OPERATIONS	29,318	1,278	193,185	9,160	232,941	N/A	232,941	517

410 RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)

0007

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services

Line No	Cross Check	Name of railway operating expense account (e)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No
518		ADMINISTRATIVE SUPPORT OPERATIONS								
519		Administration	163,259	9,767	16,903	62,084	254,013	1,020	255,033	518
520		Employees Performing Clerical & Acctg Functions	40,221	4,586	2,518	865	48,000	5,982	53,982	519
521		Communication Systems Operations	4,505	629	1,798	428	7,366	502	7,868	520
522		Loss & Damage Claims Process	14,122	284	3,988	1,365	19,759	0	19,759	521
523		Fringe Benefits	N/A	N/A	N/A	87,515	87,515	1,728	89,243	522
524		Casualties & Insurance	N/A	N/A	N/A	8,734	8,734	0	8,734	523
525		Joint Facility - Debit	N/A	N/A	209	N/A	209	0	209	524
526		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	525
527		Other	2,401	0	348	66	2,615	0	2,615	526
528		TOTAL ADMINISTRATION SUPPORT OPERATIONS	224,508	15,276	27,762	140,855	408,401	9,212	417,613	527
529		TOTAL TRANSPORTATION	2,197,737	3,039,882	511,225	1,209,400	6,956,044	77,520	7,033,564	528
601		GENERAL & ADMINISTRATIVE								
602		Officers General & Administration	33,942	2,804	32,809	14,851	84,206	791	84,997	601
603		Accounting, Auditing & Finance	29,669	105	3,635	1,101	35,030	1,055	36,085	602
604		Management Services & Data Processing	41,514	321	25,902	3,641	71,378	2,439	73,817	603
605		Marketing	45,421	819	51,389	7,704	105,333	0	105,333	604
606		Sales	0	0	1,888	0	1,888	0	1,888	605
607		Industrial Development	1,205	27	2	213	1,447	N/A	1,447	606
608		Personnel & Labor Relations	35,324	373	7,391	17,502	60,590	1,253	61,843	607
609		Legal & Secretarial	15,269	167	61,346	2,310	79,092	1,589	80,681	608
610		Public Relations & Advertising	3,856	110	4,893	10,840	19,499	283	19,782	609
611		Research & Development	0	2	3	0	5	0	5	610
612		Fringe Benefits	N/A	N/A	N/A	123,844	123,844	1,472	125,316	611
613		Casualties & Insurance	N/A	N/A	N/A	54,592	54,592	8	54,600	612
614		Write-down of Uncollectible Accounts	N/A	N/A	N/A	(7,442)	(7,442)	41	(7,401)	613
615		Property Taxes	N/A	N/A	N/A	172,592	172,592	1,540	174,132	614
616		Other Taxes	N/A	N/A	N/A	71,811	71,811	141	71,952	615
617		Joint Facility - Debit	N/A	N/A	4,150	N/A	4,150	0	4,150	616
618		Joint Facility - (Credit)	N/A	N/A	(151)	N/A	(151)	0	(151)	617
619		Other	8,389	2,180	638	9,029	20,246	424	20,670	618
620		TOTAL GENERAL & ADMINISTRATIVE	214,819	6,908	193,795	482,388	897,910	11,016	908,926	619
621		TOTAL OPERATING EXPENSE	3,097,772	3,712,397	2,527,555	3,599,162	12,936,886	146,722	13,083,608	620

414 RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT
(Dollars In Thousands)

1 Report freight expenses only

2 Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad-owned or leased equipment and privately-owned equipment. Reporting for leased equipment covers equipment with the carrier's own railroad markings.

3 The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedules 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.

4 Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.

5 Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Board in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem) include railroad owned per diem tank cars on line 17.

NOTE Mechanical designations for each car type are shown in Schedule 710

00008

Line No	Cross Check	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box - Plain 40 Foot		0	0	0	0	0	1
2		Box - Plain 50 Foot and Longer		15	105	17,507	2,424	5,433	2
3		Box - Equipped		4,408	21,836	22,368	37,254	78,340	3
4		Gondola - Plain		266	788	6,607	1,497	2,742	4
5		Gondola - Equipped		1,824	9,365	3	11,251	23,047	5
6		Hopper - Covered		7,129	35,715	74,193	13,455	31,285	6
7		Hopper - Open Top - General Service		2,266	9,734	(13)	119	371	7
8		Hopper - Open Top - Special Service		40	958	(2)	1,083	2,305	8
9		Refrigerator - Mechanical		4,231	14,868	33	44	426	9
10		Refrigerator - Non-Mechanical		1,004	5,467	11	1,282	1,230	10
11		Flat - TOFC/COFC		1,178	5,259	133,930	19,498	54,588	11
12		Flat - Multi-Level		1,514	4,615	97,884	8,260	19,449	12
13		Flat - General Service		1	11	0	115	183	13
14		Flat - Other		825	5,475	41,712	15,571	38,992	14
15		Tank - Under 22,000 Gallons		0	0	616	0	0	15
16		Tank - 22,000 Gallons and Over		0	0	850	0	0	16
17		All Other Freight Cars		0	0	608	111	248	17
18		Auto Racks		0	52,524	0	0	36,743	18
19		TOTAL FREIGHT TRAIN CARS	0	24,721	186,524	396,305	111,972	295,342	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers						134	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS	0	0	0	0	0	134	24
25		GRAND TOTAL (Lines 19 and 24)	0	24,721	186,524	396,305	111,972	295,476	25

415 SUPPORTING SCHEDULE - EQUIPMENT
(Dollars in Thousands)

0009

Line No	Cross Check	Types of equipment (a)	Repairs (net expenses) (b)	Depreciation		Amortization adjustment net during year (e)	Line No
				Owned (c)	Capital lease (d)		
		LOCOMOTIVES					
1		Diesel Locomotive - Yard	40,157	15,823	1,831		1
2		Diesel Locomotive - Road	825,053	127,825	81,828		2
3		Other Locomotive - Yard					3
4		Other Locomotive - Road					4
5	*	TOTAL LOCOMOTIVES	665,210	143,448	83,459		5
		FREIGHT TRAIN CARS					
6		Box - Plain-40 foot	9	0	0		6
7		Box - Plain-50 foot and Longer	568	4,497	0		7
8		Box - Equipped	43,885	9,138	0		8
9		Gondola - Plain	21,645	5,852	0		9
10		Gondola - Equipped	37,039	3,142	0		10
11		Hopper - Covered	97,433	18,773	0		11
12		Hopper - Open Top Gen Svc	61,858	8,578	2,270		12
13		Hopper - Open Top Spec Svc	21,357	987	0		13
14		Refrigerator - Mechanical	1,857	1,741	0		14
15		Refrig - Non-mechanical	2,184	3,689	0		15
16		Flat - TOFC/COFC	118	23	857		16
17		Flat - Multi-level	0	1,709	0		17
18		Flat - General Service	210	128	0		18
19		Flat - Other	5,682	2,963	0		19
20		All Other Freight Cars	0	18	0		20
21		Cabcooses	0	438	0		21
22		Auto Racks	0	19,900	0		22
23		Misc Accessories	547	722	0		23
24	*	TOTAL FREIGHT TRAIN CARS	294,152	80,274	3,127	0	24
		OTHER EQUIPMENT-REVENUE FREIGHT					
25		Refrigerated Trailers					25
26		Other Trailers	28,148	36	0		26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equip (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	28,148	36	0	0	32
		FLOATING EQUIP-REVENUE SERVICE					
33		Mainline Line-Haul					33
34		Local Mainline					34
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	35
		OTHER EQUIPMENT					
36	*	Pass and Other Revenue Equip (Freight Portion)	1,330	0			36
37	*	Comp Sys & Word Proc. Equip	32,120	50,152	1,783		37
38	*	Machinery - Locomotives (1)	4,955	4,027			38
39	*	Machinery - Freight Cars (2)	5,285	1,480			39
40	*	Machinery - Other Equipment (3)	806	99			40
41	*	Work and Non-revenue Equip	37,008	689	0		41
42		TOTAL OTHER EQUIPMENT	81,284	56,447	1,783	0	42
43		TOTAL ALL EQUIPMENT (Freight Portion)	1,068,794	280,205	88,369	0	43

- (1) Data reported on line 38, column (b) is the amount reported in Schedule 410, column (f), line 203
 (2) Data reported on line 39, column (b) is the amount reported in Schedule 410, column (f), line 222
 (3) Data reported on line 40, column (b) is the amount reported in Schedule 410, column (f), line 306

415 SUPPORTING SCHEDULE -- EQUIPMENT - Concluded

0010

(Dollars in Thousands)

Line No	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		0	203,800	82,152	57,651	1,831	1
2		397,717	2,910,300	1,895,868	1,281,645	841,915	2
3							3
4							4
5	*	397,717	3,114,100	1,978,020	1,339,296	843,546	5
6		0	0	0	0	0	6
7		26	76,586	0	35,897	0	7
8		21,422	191,031	0	90,270	0	8
9		19,728	162,553	0	100,649	0	9
10		12,086	70,862	0	17,673	0	10
11		111,761	426,019	0	179,713	0	11
12		14,055	252,197	51,557	164,644	29,128	12
13		12,967	28,489	0	10,671	0	13
14		23,416	39,601	0	19,583	0	14
15		3,994	55,336	0	7,709	0	15
16		1,984	388	15,861	133	11,991	16
17		0	34,604	0	20,943	0	17
18		5	3,855	0	1,867	0	18
19		5,947	82,557	0	41,144	0	19
20		1,048	530	0	392	0	20
21		0	6,960	0	3,504	0	21
22		0	530,798	0	291,651	0	22
23		0	15,951	0	1,806	0	23
24	*	228,439	1,988,327	67,418	988,249	41,119	24
25							25
26		67,113	539		233	0	26
27							27
28							28
29							29
30							30
31							31
32	*	67,113	539	0	233	0	32
33							33
34							34
35	*	0	0	0	0	0	35
36	*		0		0		36
37	*	4,772	391,409	7,758	161,046	2,282	37
38	*		121,988		35,468		38
39	*		49,248		16,726		39
40	*		4,203		862		40
41	*	43,239	155,891	0	26,559	0	41
42		48,011	722,739	7,758	240,661	2,282	42
43		741,280	5,825,705	2,053,196	2,568,439	886,947	43

(1) Data reported on lines 38, 39, and 40 in columns (g) and (h) are investment recorded in property account 44, allocated to locomotives, freight cars, and other equipment.

(2) Depreciation reported on lines 38, 39, and 40 in column (c) is calculated by multiplying the investment in each element by the effective composite rate for the property account 44. And then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (c), Schedule 335.

710 INVENTORY OF EQUIPMENT - Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No	Cross Check	Type of design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased including reclassification (g)	Units at Close of Year				Line No
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)		Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)+(i))	Aggregate capacity of units reported in col (i) (see line 7) (k)	
1		LOCOMOTIVE UNITS										(H P)	1
2		Diesel-passenger units	60	0	0	0	0	0	5	55	60	180,600	2
3		Diesel-multiple purpose units	7,788	134	259	136	68	349	4,330	3,704	8,034	29,845,375	3
4		Diesel-switching units	520	0	0	1	4	5	488	32	520	848,400	4
5	*	TOTAL (lines 1 to 4)	8,368	134	259	137	70	354	4,823	3,791	8,614	30,883,575	5
6	*	Electric-locomotives	0	0	0	0	0	0	0	0	0	N/A	6
7	*	Other self-powered units (steam)	2	0	0	0	0	0	2	0	2	N/A	7
8	*	TOTAL (lines 5, 6 and 7)	8,370	134	259	137	70	354	4,825	3,791	8,616	30,883,575	8
9	*	Auxiliary units	108	0	0	0	0	0	106	0	106	N/A	9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	8,478	134	259	137	70	354	4,930	3,791	8,721	30,883,575	10

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR BUILT, DISREGARDING YEAR OF REBUILDING

Line No	Cross Check	Type of design of units (a)	Before Jan 1, 1985 (b)	During Calendar Year				TOTAL (i)	Line No
				Between Jan 1, 1985 and Dec 31, 1989 (c)	Between Jan 1, 1990 and Dec 31, 1999 (d)	Between Jan 1, 1995 and Dec 31, 2004 (e)	Between Jan 1, 2000 and Dec 31, 2009 (f)		
11	*	Diesel	2,403	851	848	1,297	2,406	391	11
12	*	Electric	0	0	0	0	0	0	12
13	*	Other self-powered units (steam)	2	0	0	0	0	0	13
14	*	TOTAL (lines 11 to 13)	2,405	851	848	1,297	2,406	391	14
15	*	Auxiliary units	98	0	3	4	0	0	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	2,503	851	851	1,301	2,406	391	16

710 INVENTORY OF EQUIPMENT - Continued
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No	Cross Check	Type of design of units (a)	Units in service of respondent at beginning of year of year (b)	Changes During the Year					Units retired from service of respondent whether owned or leased or including reclassification (g)	Units at Close of Year					Line No
				Units Installed				All other units including reclassification and second hand units purchased or leased from others (f)							
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	Rebuilt units including reclassification and second hand units purchased or leased from others (f)			Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see line 7) (k)	Leased to others (l)	
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA,PB, PBO)													17
18		Combined cars													18
19		(All class C, except CSB)													19
20		Parlor cars (PBC,PC,PL,PO)													20
21		Sleeping cars (PS,PT,PAS,PDS)													21
22		Dining, grill and lavem cars													22
23		(All class D, PD)													23
24		Non-passenger-carrying cars													24
25		(All Class B,CSB,M,PSA,IA)													25
26		TOTAL (lines 17 to 22)	0	0	0	0	0	0	0	0	0	0	0	0	26
27		Self-Propelled													27
28		Electric passenger cars (EP,ET)													28
29		Electric combined cars (EG)													29
30		Internal combustion rail motorcars (ED, EG)													30
31		Other self-propelled cars (Specify type)													31
32		TOTAL (lines 24 to 27)	0	0	0	0	0	0	0	0	0	0	0	0	32
33		TOTAL (lines 23 to 28)	0	0	0	0	0	0	0	0	0	0	0	0	33
34		COMPANY SERVICE CARS													34
35		Business car (PV)	76	0	0	0	0	0	0	76	0	76	N/A		35
36		Board outfit cars (MMX)	19	0	0	0	0	0	0	107	0	107	N/A		36
37		Derrick and snow removal cars (MMU,MMV,MMW,MMK)	49	0	0	0	0	0	0	52	0	52	N/A		37
38		Dump and ballast cars (MMB,MWD)	3,657	0	0	0	0	0	275	1,668	2,535	4,203	N/A		38
39		Other maintenance and service equipment cars	1,538	0	0	0	0	0	0	3,133	245	3,378	N/A		39
40		TOTAL (lines 30 to 34)	5,339	0	0	0	0	0	275	5,036	2,760	7,816	N/A		40

C012

710 INVENTORY OF EQUIPMENT - Continued

0013

Instructions for reporting freight-train car data.

- 1 Give particulars of each of the various classes of equipment which respondent owned or leased during the year
- 2 In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
- 3 Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i). Units rented from others for a period less than one year should not be included in column (i).

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No
			Time-mileage cars (b)	All others (c)	Units installed			All other units including reclassification and second hand units purchased or leased from others (g)	
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)		
36		FREIGHT TRAIN CARS							36
		Plain box cars - 40' (B1, B2)	0						
37		Plain box cars - 50' longer (B3 0-7, B4 0-7, B5, B6, B7, B8)	51					28	37
38		Equipped box cars (All Code A, Except A 5)	14,342						38
39		Plain gondola cars (All Codes, G & J 1, J 2, J 3, J 4)	4,809						39
40		Equipped gondola cars (All Code E)	10,075						40
41		Covered hopper cars (C 1, C 2, C 3, C 4)	38,785		110	97			41
42		Open top hopper cars—general service (All Code H)	15,583				785	776	42
43		Open top hopper cars—special service (J 0, J 5, J 6, J 7, J 8, J 9, and K)	3,429						43
44		Refrigerator cars — mechanical (R 5, R 6, R 7, R 8, R 9)	5,945						44
45		Refrigerator cars — non-mechanical (R 0, R 1, R 2)	4,004						45
46		Flat cars — TOFC/COFC (All Code P, Q and S, Except Q8)	505						46
47		Flat cars — multi-level (All Code V)	2,174			750			47
48		Flat cars — general service (F10, F20, F30)	51						48
49		Flat cars — other (F 1, F 2, F 3, F 4, F 5, F 6) (F 8, F40)	4,734						49
50		Tank cars — under 22,000 gallons (T 0, T 1, T 2, T 3, T 4, T 5)	11						50
51		Tank cars — 22,000 gallons and over (T 6, T 7, T 8, T 9)	210						51
52		All other freight cars (A 5, F 7, All Code L and Q8)	17						52
53		TOTAL (lines 36 to 52)	104,725	0	110	847	785	804	53
54		Caboose (All Code M-930)	N/A	0					54
55		TOTAL (lines 53 and 54)	104,725	0	110	847	785	804	55

710 INVENTORY OF EQUIPMENT - Continued

0014

- 4 Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.
- 5 Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No	Changes during the year (concluded) Units retired from service respondent whether owned or leased, including reclassification (h)	Units at Close of Year						Line No
		Owned and used (i)	Leased from others (j)	Total in service of respondent col (i) & (j)		Aggregate capacity of units reported in cols (k) & (l) (see ins. 4) (m)	Leased to others (n)	
				Time-mileage cars (k)	All other (l)			
36	0	0	0	0		0		36
37	0	74	5	79		0		37
38	2,149	8,058	4,135	12,193		1,015,275		38
39	272	729	3,808	4,537		537,696		39
40	834	6,910	2,333	9,243		916,781		40
41	3,555	13,884	21,573	35,437		3,758,155		41
42	1,728	12,701	2,713	15,414		1,607,052		42
43	196	730	2,503	3,233		358,674		43
44	701	724	4,520	5,244		415,176		44
45	648	2,585	771	3,356		260,500		45
46	10	112	363	485		158,448		46
47	1,811	1,113	0	1,113		41,784		47
48	4	46	1	47		3,773		48
49	1,058	2,528	1,148	3,676		388,269		49
50	2	0	9	9		913		50
51	17	0	193	193		19,008		51
52	2	15	0	15		1,524		52
53	12,987	50,189	44,095	94,284	0	9,461,026	0	53
54	0	0	0	0		0		54
55	12,987	50,189	44,095	94,284	0	9,461,026	0	55

710 INVENTORY OF EQUIPMENT - Continued

0015

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No
			Per item (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units including reclassification and second hand units purchased or leased from others (g)	
56		FLOATING EQUIPMENT Self-propelled vessels (Tugboats, car ferries, etc.)							56
57		Non-self-propelled vessels (Car floats, lighters, etc.)							57
58		TOTAL (lines 56 and 57)							58
		HIGHWAY REVENUE EQUIPMENT							
59		Chassis Z1 __, Z87 __, Z88 __, Z89 __	20,768						59
60		Dry van U2 __, Z __, Z8 __, 1-6							60
61		Flat bed U3 __, Z3 __							61
62		Open bed U4 __, Z4 __							62
63		Mechanical refrigerator U5 __, Z5 __							63
64		Bulk hopper U0 __, Z0 __							64
65		Insulated U7 __, Z7 __							65
66		Tank Z0 __, U6 __ (See Note)							66
67		Other trailer and container (Special equipped dry van U9 __, Z8 __, Z9 __)	21,256						67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 and 69)	42,024						70

NOTES AND REMARKS

Note Line 66 (Tank) must have fitting code "CN" to qualify as a tank otherwise it is a bulk hopper

710 INVENTORY OF EQUIPMENT - Concluded

C016

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No	Cross Check	Changes during the year (Concluded)	Units at Close of Year						Line No
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col (i) & (j))		Aggregate capacity of units reported in cols (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56									56
57									57
58									58
59		783		18,975	18,975		609,927		59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67		3,136		18,120	18,120		497,303		67
68									68
69									69
70		3,829	0	38,095	38,095	0	1,107,230		70

NOTES AND REMARKS

755 RAILROAD OPERATING STATISTICS

C017

Line No	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No
1		1 Miles of Road Operated (A)	32,205		1
2		2 Train Miles - Running (B)			
2		2-01 Unit Trains	46,522,707	XXXXXX	2
3		2-02 Way Trains	7,518,444	XXXXXX	3
4		2-03 Through Trains	111,112,359	0	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	165,153,510	0	5
6		2-05 Motorcars (C)	0	0	6
7		2-07 TOTAL ALL TRAINS (lines 5 and 6)	165,153,510	0	7
		3. Locomotive Unit Miles (D)			
		Road Service (E)			
8		3-01 Unit Trains	138,933,360	XXXXXX	8
9		3-02 Way Trains	16,757,500	XXXXXX	9
10		3-03 Through Trains	321,502,788	0	10
11		3-04 TOTAL (lines 8-10)	477,193,648	0	11
12		3-11 Train Switching (F)	23,597,784	XXXXXX	12
13		3-21 Yard Switching (G)	29,388,569	0	13
14		3-31 TOTAL ALL SERVICES (line 11-13)	530,180,001	0	14
		4. Freight Car-Miles (thousands) (H)			
		4-01 RR Owned and Leased Cars - Loaded			
15		4-010 Box-Plain 40-Foot	3	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	15,098	XXXXXX	16
17		4-012 Box-Equipped	324,828	XXXXXX	17
18		4-013 Gondola-Plain	248,377	XXXXXX	18
19		4-014 Gondola-Equipped	122,094	XXXXXX	19
20		4-015 Hopper-Covered	421,254	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	257,574	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	145,310	XXXXXX	22
23		4-018 Refrigerator-Mechanical	79,830	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	38,352	XXXXXX	24
25		4-020 Flat-TOFC/COFC	903,974	XXXXXX	25
26		4-021 Flat-Multi-Level	67,905	XXXXXX	26
27		4-022 Flat-General Service	645	XXXXXX	27
28		4-023 Flat-All Other	123,288	XXXXXX	28
29		4-024 All Other Car Types-Total	15,277	XXXXXX	29
30		4-025 TOTAL (Lines 15-29)	2,763,609	XXXXXX	30

755 RAILROAD OPERATING STATISTICS - Continued

0018

Line No	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No
31		4-11 RR Owned and Leased Cars - Empty			
		4-110 Box-Plain 40-Foot	3	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	14,086	XXXXXX	32
33		4-112 Box-Equipped	298,303	XXXXXX	33
34		4-113 Gondola-Plain	248,655	XXXXXX	34
35		4-114 Gondola-Equipped	134,680	XXXXXX	35
36		4-115 Hopper-Covered	436,517	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	262,349	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	147,608	XXXXXX	38
39		4-118 Refrigerator-Mechanical	56,872	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	43,966	XXXXXX	40
41		4-120 Flat-TOFC/COFC	48,487	XXXXXX	41
42		4-121 Flat-Multi-Level	28,185	XXXXXX	42
43		4-122 Flat-General Service	569	XXXXXX	43
44		4-123 Flat-All Other	126,601	XXXXXX	44
45		4-124 All Other Car Types	1,956	XXXXXX	45
46		4-125 TOTAL (Lines 31-45)	1,848,817	XXXXXX	46
47		4-13 Private Line Cars - Loaded (H)			
		4-130 Box-Plain 40-Foot	0	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	49,200	XXXXXX	48
49		4-132 Box-Equipped	62,212	XXXXXX	49
50		4-133 Gondola-Plain	837,151	XXXXXX	50
51		4-134 Gondola-Equipped	26,398	XXXXXX	51
52		4-135 Hopper-Covered	728,914	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	28,536	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	385,546	XXXXXX	54
55		4-138 Refrigerator-Mechanical	8,159	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	3,671	XXXXXX	56
57		4-140 Flat-TOFC/COFC	280,067	XXXXXX	57
58		4-141 Flat-Multi-Level	596,879	XXXXXX	58
59		4-142 Flat-General Service	160	XXXXXX	59
60		4-143 Flat-All Other	105,038	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	146,602	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	350,645	XXXXXX	62
63		4-146 All Other Car Types	3,505	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	3,612,683	XXXXXX	64

755 RAILROAD OPERATING STATISTICS - Continued

0019

Line No	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No
65		4-15 Private Line Cars - Empty (H)	XXXXXX	XXXXXX	65
		4-150 Box-Plain 40-Foot	0	XXXXXX	
66		4-151 Box-Plain 50-Foot and Longer	29,515	XXXXXX	66
67		4-152 Box-Equipped	47,943	XXXXXX	67
68		4-153 Gondola-Plain	1,154,893	XXXXXX	68
69		4-154 Gondola-Equipped	26,112	XXXXXX	69
70		4-155 Hopper-Covered	731,132	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	44,509	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	432,255	XXXXXX	72
73		4-158 Refrigerator-Mechanical	10,337	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	3,897	XXXXXX	74
75		4-160 Flat-TOFC/COFC	139,142	XXXXXX	75
76		4-161 Flat-Multi-Level	218,115	XXXXXX	76
77		4-162 Flat-General Service	104	XXXXXX	77
78		4-163 Flat-All Other	102,818	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	158,186	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	358,647	XXXXXX	80
81		4-166 All Other Car Types	5,178	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	3,480,779	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	31,671	XXXXXX	83
84		4-18 No Payment Car-Miles (I) (1)	2,536,993	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)			
85		4-191 Unit Trains	5,405,551	XXXXXX	85
86		4-192 Way Trains	197,038	XXXXXX	86
87		4-193 Through Trains	8,651,983	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	14,254,552	XXXXXX	88
89		4-20 Caboose Miles	42	XXXXXX	89

- (1) Total number of loaded miles 0 and empty miles 0 by roadtrailer reported above
 (2) As in prior years, the passenger statistics exclude results from commuter operations

Note Line 88 total car miles is equal to the sum of lines 30, 46, 64, 82, 83 and 84. Accordingly, the car miles reported on lines 83 and 84 are to be allocated to lines 85, 86 and 87 and included in the total shown on line 88. Line 88 excludes business car miles.

755 RAILROAD OPERATING STATISTICS - Concluded

C020

Line No	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No
		6 Gross Ton-Miles (thousands) (K)			
98		6-01 Road Locomotives	96,201,299	XXXXXX	98
		6-02 Freight Trains, Cars, Cnts, and Caboose			
99		6-02D Unit Trains	445,818,848	XXXXXX	99
100		6-021 Way Trains	14,888,687	XXXXXX	100
101		6-022 Through Trains	591,811,948	XXXXXX	101
102		6-03 Passenger-Trains, Cars, and Cnts		0	102
103		6-04 Non-Revenue	6,570,198	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	1,155,090,976	0	104
		7 Tons of Freight (thousands)			
105		7-01 Revenue	804,554	XXXXXX	105
106		7-02 Non-Revenue	9,458	XXXXXX	106
107		7-03 TOTAL (lines 105 and 106)	814,012	XXXXXX	107
		8 Ton-Miles of Freight (thousands) (L)			
108		8-01 Revenue-Road Service	561,850,472	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	561,850,472	XXXXXX	110
111		8-04 Non-Revenue-Road Service	4,582,657	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (lines 111 and 112)	4,582,657	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110 and 113)	566,433,129	XXXXXX	114
		9 Train Hours (M)			
115		9-01 Road Service	8,139,061	XXXXXX	115
116		9-02 Train Switching	1,935,136	XXXXXX	116
117		10 TOTAL YARD-SWITCHING HOURS (N)	2,724,992	XXXXXX	117
		11 Train-Miles Work Trains (O)			
118		11-01 Locomotives	2,024,884	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
		12 Number of Loaded Freight Cars (P)			
120		12-01 Unit Trains	3,097,477	XXXXXX	120
121		12-02 Way Trains	3,280,258	XXXXXX	121
122		12-03 Through Trains	9,847,323	XXXXXX	122
123		13 TOFC/COFC-No of Rev Trailers and Containers Loaded and Unloaded (Q)	6,414,702	XXXXXX	123
124		14 Multi-Level Cars-No of Motor Vehicles Loaded and Unloaded (Q)	4,357,491	XXXXXX	124
125		15 TOFC/COFC-No of Rev Trailers Picked Up and Delivered (R)	140,531	XXXXXX	125
		16 Revenue Tons-Marine Terminal (S)			
126		16-01 Marine Terminals-Coal	0	XXXXXX	126
127		16-02 Marine Terminals-Ore	0	XXXXXX	127
128		16-03 Marine Terminals-Other	0	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	0	XXXXXX	129
		17 Number of Foreign Per Diem Cars on Line (T)			
130		17-01 Serviceable	49,699	XXXXXX	130
131		17-02 Unserviceable	0	XXXXXX	131
132		17-03 Surplus	0	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	49,699	XXXXXX	133
134		TOFC/COFC - Average No of Units Loaded Per Car	4 90	XXXXXX	134

2007 Union Pacific URCS Data

WORKTABLE D6 PART 2
 FREIGHT CAR OWNERSHIP AND MAINTENANCE
 BOX CAR 50 FOOT

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION REF	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2:=BLANK ELSE IF C1(C1)C2=X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
201	809007	FREIGHT CAR REPAIRS		A3L309C12	0	A3L309C12	585.9443
202	002	ADMINISTR B & B		A2L102C44	0	B9L201C5	13615
203	005	ADMINISTR OTHER		A2L103C44	0	B9L202C5	04997
204	024	ROAD PROP DAMAGED OTHER		A2L120C44	0	B9L203C5	.00211199
205	033	SHOP BUILDINGS		A2L129C44	0	B9L204C5	2.05873
206	114	PRINGES OTHER		A2L132C44	0	B9L205C5	.60349
207	117	CASUALTIES & INS-OTHER		A2L144C44	0	B9L206C5	.09365
208	126	JT FACILITY RENT-OTHER(DR)		A2L156C44	0	B9L207C5	.07185
209	129	JT FACILITY RENT-OTHER (CR)		A2L159C44	0	B9L208C5	.01242
210	141	JT FACILITY RENT-OTHER (DR)		A2L171C44	0	B9L209C5	.00243794
211	144	JT FACILITY-OTHER (CR)		A2L174C44	0	B9L210C5	.0006105
212	147	JT FACILITY-OTHER (CR)		A2L177C44	0	B9L211C5	.00113437
213	150	DISMANT RET ROAD-OTHER		A2L180C44	0	B9L212C5	0
214	157	OTHER EXP		A2L187C44	0	B9L213C5	0
215	110	SMALL TOOLS		A2L140C44	0	B9L214C5	14601
216	307	WORK & NR EQUIP		A2L145C44	0	B9L215C5	21.40484
217	220	FC ADMINISV		A2L220C44	0	B9L216C5	11.16713
218	223	FC MACHINERY REPAIR		A2L223C44	0	B9L217C5	0
219	224	FC EQUIP DAMAGED		A2L224C44	0	B9L218C5	127.0605
220	225	FC FRINGE BENEFITS		A2L225C44	0	B9L219C5	89.09968
221	228	FC OTHER CASUALTY & INSURANCE		A2L228C44	0	B9L220C5	0
222	233	FC J FACILITY RENT (DR)		A2L233C44	0	B9L221C5	0
223	234	FC J FACILITY RENT (CR)		A2L234C44	0	B9L222C5	0
224	236	FC J FACILITY (CR)		A2L236C44	0	B9L223C5	0
225	237	FC DISMANT RET ROAD-OTHER		A2L237C44	0	B9L224C5	0
226	237	FC OTHER EXP		A2L237C44	0	B9L225C5	.99458
227	235	FC DAMAGES BILLED (CR)		A2L235C44	0	B9L226C5	-1.5754
228		TOTAL OPERATING EXP: (SUM L201-227)					
229	909120	-2*(L209+L211+L222+L224+L227)	XX	XX	0	XX	840.113
230	909120	SH & ENG DEPR-FC		B2L930C2	0	B5L414C3	5.0103
231	909138	SH & ENG LEASE/RENT-FC		B2L930C2	0	B5L414C3	0
232	809338	SHOP MACH LEASE/RENT		B2L234C2	0	B5L414C3	79.80192
233	809307	FREIGHT CAR-LEASE/RENT		B2L216C2	0	B5L414C3	0
234	809307	NET PER DIEM RENT-MILEAGE		B2L216C2	0	B2L216C2	4497
235	9407	NET PER DIEM RENT-TIME		B2L216C2	0	B2L216C2	26
236	9507	TOTAL DEPR L/R EXPENSE		B2L216C2	0	B2L216C2	2409
237		:SUM L229-236		XX	0	B2L216C2	5328
238	909820	SHOP & ENG/SHOP MACH ROI	XX	XX	0	XX	12342
239	809807	FREIGHT CAR-ROI		B5L629C4	0	B5L629C4	214.6459
240		TOTAL ROI: L238+L239	XX	XX	0	B5L704C4	4573
241		GRAND TOTAL VARIABLE EXPENSE (EXCL 0/0)	XX	XX	0	XX	4788
		:L228+L237+L240	XX	XX	0	XX	17971

LINE	CODE	VARIABLE EXPENSE REGR C2=C4 ND REGR C3=C4 VARIABILITY IF C2=BLANK PERCENTAGE THEN C3=C4 ELSE C5	(4)	SOURCE	(6)	PERCENT ASSIGNED TO CAR MILES	C5=C6 (7)	VARIABLE EXPENSE ASSIGNED TO CAR MILES	C5=C7 (8)	SOURCE	AP* (9)	RUNNING PORTION OF CH EXPENSE			
												CASES OF C9			
												1: C7	2: C7	3: C7	4: C7
												5: C7	6: C7	7: C7	8: C7
201	809007	.86	503.9121	A1L562C2	5		251.9561	251.956	A3L309C1	3		244.1949	7.76119		
202	002	.63118	.08353	A1L562C2	5		.04297	.04297	A2L102C1	3		.04162	.001316		
203	005	.63348	.02838	A1L562C2	5		.01419	.01419	A2L105C1	3		.0064901	.00002		
204	024	.63348	.0013379	A1L562C2	5		.0006695	.000669	A2L120C1	3		.00002	.00002		
205	033	.63126	.78491	A1L562C2	5		.39257	.39257	A2L129C1	3		.00043	.01262		
206	114	.63118	.50714	A1L562C2	5		.25157	.25157	A2L144C1	3		.00043	.007766		
207	117	.63348	.05933	A1L562C2	5		.02366	.02366	A2L147C1	3		.00043	.000082		
208	129	.63348	.0075048	A1L562C2	5		.0037524	.0037524	A2L156C1	3		.00364052	.000112		
209	126	.63348	.00787064	A1L562C2	5		.00393532	.0039353	A2L159C1	3		.00387798	.000112		
210	141	.63348	.00597876	A1L562C2	5		.00298938	.0029894	A2L171C1	3		.00290024	.000089		
211	144	.63348	.00038674	A1L562C2	5		.00019337	.0001934	A2L174C1	3		.0001876	.000006		
212	147	.63348	.00097556	A1L562C2	5		.00048778	.0004878	A2L177C1	3		.00047323	.000015		
213	150	.63118	.09261	A1L562C2	5		.04631	.04631	A2L180C1	3		.04488	.001426		
214	150	.63118	.09261	A1L562C2	5		.04631	.04631	A2L140C1	3		.04488	.001426		
215	307	.3807	.8.14872	A1L562C2	5		.4.07436	.4.07436	A2L220C1	3		.3.94886	.12551		
216	220	.86	.9.6033	A1L562C2	5		.4.80187	.4.80187	A2L220C1	3		.4.65395	.14722		
217	222	.38527	.48.37133	A1L562C2	5		.24.18566	.24.18566	A2L222C1	3		.23.44066	.74501		
218	224	.3807	.34.32768	A1L562C2	5		.17.16384	.17.16384	A2L224C1	3		.16.65203	.51179		
219	225	.38527	.0	A1L562C2	5		.0	.0	A2L225C1	3		.0	.0		
220	228	.38527	.0	A1L562C2	5		.0	.0	A2L228C1	3		.0	.0		
221	229	.38527	.0	A1L562C2	5		.0	.0	A2L229C1	3		.0	.0		
222	231	.38527	.0	A1L562C2	5		.0	.0	A2L231C1	3		.0	.0		
223	234	.38527	.0	A1L562C2	5		.0	.0	A2L234C1	3		.0	.0		
224	236	.38527	.0	A1L562C2	5		.0	.0	A2L236C1	3		.0	.0		
225	237	.86	.84674	A1L562C2	5		.42337	.42337	A2L237C1	3		.41075	.01262		
226	237	.86	.99549	A1L562C2	5		.49774	.49774	A2L237C1	3		.48241	.01533		
227	235	.86	.607777	A1L562C2	5		.303.8858	.303.886	A2L235C1	3		.298.5035	.9.30332		
228	909120	.5	1.50515	A1L562C2	5	XX	.75257	.75257	A3L714C1	XX		.73013	.02244		
229	909320	.5	.0	A1L562C2	5	XX	.0	.0	A3L815C1	XX		.0	.0		
230	909138	.5	.0	A1L562C2	5	XX	.0	.0	A3L439C1	XX		.0	.0		
231	809338	.5	39.90096	A1L562C2	5	XX	19.95048	19.95048	A3L639C1	XX		19.3556	.59488		
232	809107	.1	.0	A1L562C2	5	XX	.0	.0	A3L639C1	XX		.0	.0		
233	809307	.1	.26	XX	XX	XX	.1798	.2698	A3L409C1	XX		.1745	.53.6365		
234	9407	.1	2489	XX	XX	XX	.0	.0	A3L609C1	XX		.2337	.71.8313		
235	9407	.1	5328	XX	XX	XX	.2409	.0	A3L202C1	XX		.0	.0		
236	9507	.1	12301	XX	XX	XX	.4828	.5328	A3L202C1	XX		.4102	.126.09		
237	9507	.1	.0	XX	XX	XX	.8072	.0	XX	XX		.0	.0		
238	909820	.5	107.3229	A1L562C2	5	XX	.53.66166	.53.66166	1.0	XX		52.06139	1.60007		
239	809807	.5	.4573	A1L562C2	5	XX	.1620	.1774	1.0	XX		1774	54.5527		
240		.5	.4581	XX	XX	XX	.1883	.2397	XX	XX		1827	56.1528		
241		.5	17590	XX	XX	XX	.6413	.1174	XX	XX		6223	191.58		

ABBREVIATION FOR ANNUALIZATION PERIOD

LINE	CODE	CAR MILES RUNNING			CAR MILES YARD			EXPENSE RATIO			EXPENSE RATIO			RUNNING PORTION OF CD EXPENSE					YARD PORTION OF CD EXPENSE
		CASES OF C9	UNIT COST PER	CM (LH)	CASES OF C9	UNIT COST PER	CM (LH)	CM-YARD	TO TOTAL	CM-YARD	TO TOTAL	1: C8 #87L802C4	2: C8 #87L802C13	3: C8 #87L802C22	4: C8 #87L802C31	5: C8 #87L802C40			
201	809007	22214	.00865499	.4846	344.8965	.0225	.00000403	.0154	53.61214	198.34									
202	002	22670	.00000155	.48469	326.5305	.0153	.00000000	.0153	.00911654	.0385									
203	005	22670	.00000051	.48469	326.5305	.0153	.00000000	.0153	.00000000	.0000									
204	024	22670	.00000002	.48469	326.5305	.0153	.00000000	.0153	.00000000	.0000									
205	033	22670	.00000146	.48469	326.5305	.0153	.00000000	.0153	.00000000	.0000									
206	114	22670	.00000915	.48469	326.5305	.0153	.00000000	.0153	.00000000	.0000									
207	117	22670	.00000099	.48509	344.9812	.0153	.00000000	.0153	.00669418	.02297									
208	126	22670	.00000012	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
209	129	22670	.00000013	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
210	141	22670	.00000001	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
211	144	22670	.00000001	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
212	147	22670	.00000000	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
213	150	22670	.00000002	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
214	110	22670	.00000000	.48509	326.5305	.0154	.00000014	.0154	.00983343	.0364									
215	307	22670	.00000159	.4846	344.8965	.0154	.00036389	.0154	.00036389	.0666									
216	222	22670	.00013996	.4846	344.8965	.0154	.00042887	.0154	.00042887	.1021									
217	220	22670	.00016495	.4846	344.8965	.0154	.00042887	.0154	.00042887	.1021									
218	223	22670	.00083081	.4846	344.8965	.0154	.00216009	.0154	.00216009	.5.1463									
219	224	22670	.00037059	.48509	344.9812	.0149	.00148353	.0149	.00148353	3.8733									
220	225	22670	.00000000	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
221	228	22670	.00000000	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
222	229	22670	.00000000	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
223	234	22670	.00000000	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
224	234	22670	.00000000	.48509	344.9812	.0149	.00000000	.0149	.00000000	.0000									
225	236	22670	.000001407	.48509	344.9812	.0149	.000003659	.0149	.000003659	.09354									
226	237	22670	.00000171	.4846	344.8965	.0154	.00000445	.0154	.00000445	.10591									
227	235	22670	.01042	.48509	XX	.0157	.02719	.0157	.02719	.64.38856									
228	909120	229184	.00002502	.48509	344.9812	.0149	.00006505	.0149	.00006505	.16983									
229	909120	229184	.00002502	.48509	344.9812	.0149	.00006505	.0149	.00006505	.16983									
230	909138	229184	.00066323	.48509	344.9812	.0149	.00172439	.0149	.00172439	4.50218									
231	809138	229184	.00066323	.48509	344.9812	.0149	.00172439	.0149	.00172439	4.50218									
232	809138	229184	.00066323	.48509	344.9812	.0149	.00172439	.0149	.00172439	4.50218									
233	809107	229184	.0598	.38807	344.9812	.01193	.15318	.01193	.15318	608.8971									
234	809107	229184	.0598	.38807	344.9812	.01193	.15318	.01193	.15318	608.8971									
235	9407	229184	.08008	.97018	344.9812	.02882	.20882	.02882	.20882	5.86737									
236	9507	229184	.08008	.97018	344.9812	.02882	.20882	.02882	.20882	5.86737									
237	9507	229184	.08008	.97018	344.9812	.02882	.20882	.02882	.20882	5.86737									
238	909820	229184	.14057	.33349	XX	.01025	.35548	.01025	.35548	1202									
239	809820	229184	.0017839	.48509	344.9812	.0149	.00463615	.0149	.00463615	12.10667									
240	XX	229184	.06082	.38807	344.9812	.01193	.15813	.01193	.15813	619.2979									
241	XX	229184	.0626	.3903	XX	.012	.16277	.012	.16277	631.4076									
241	XX	229184	.2136	.35383	XX	.01089	.55535	.01089	.55535	2518									

WORKTABLE D6 PART 2 (CONTINUED)

LINE	CODE	CAR DAYS RUNNING			CAR DAYS CASES OF C9			EXPENSE RATIO			EXPENSE RATIO		
		CD (20)	CD (21)	CD (22)	CD (23)	CD (24)	CD (25)	CD (26)	CD (27)	CD (28)	CD (29)	CD (30)	
201	809007	43.08638	1.24429	10639	159.4027	1.24429	39361	159.4027	1.24429	39361	159.4027	39361	
202	002	41.08897	.0022187	10609	152.5651	.0022187	39361	152.5651	.0022187	39361	152.5651	39361	
203	005	41.08897	.00007328	10609	152.5651	.00007328	39361	152.5651	.00007328	39361	152.5651	39361	
204	024	43.67855	.0000033	11283	156.7363	.0000033	39361	156.7363	.0000033	39361	156.7363	39361	
205	033	41.08897	.00202656	10609	152.5651	.00202656	39361	152.5651	.00202656	39361	152.5651	39361	
206	114	41.08897	.0013094	10609	152.5651	.0013094	39361	152.5651	.0013094	39361	152.5651	39361	
207	117	43.67855	.00014655	11283	156.7363	.00014655	39361	156.7363	.00014655	39361	156.7363	39361	
208	126	43.67855	.00001854	11283	156.7363	.00001854	39361	156.7363	.00001854	39361	156.7363	39361	
209	129	43.67855	.00001944	11283	156.7363	.00001944	39361	156.7363	.00001944	39361	156.7363	39361	
210	141	43.67855	.00001477	11283	156.7363	.00001477	39361	156.7363	.00001477	39361	156.7363	39361	
211	144	43.67855	.00000096	11283	156.7363	.00000096	39361	156.7363	.00000096	39361	156.7363	39361	
212	147	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
213	150	43.67855	.00000241	11283	156.7363	.00000241	39361	156.7363	.00000241	39361	156.7363	39361	
214	150	41.08897	.00000000	10639	159.4027	.00000000	39361	159.4027	.00000000	39361	159.4027	39361	
215	150	43.08638	.00022869	10639	159.4027	.00022869	39361	159.4027	.00022869	39361	159.4027	39361	
216	220	43.08638	.02012	10639	159.4027	.02012	39361	159.4027	.02012	39361	159.4027	39361	
217	222	43.08638	.02371	10639	159.4027	.02371	39361	159.4027	.02371	39361	159.4027	39361	
218	223	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
219	224	43.08638	.11944	10639	159.4027	.11944	39361	159.4027	.11944	39361	159.4027	39361	
220	225	43.67855	.0848	11283	156.7363	.0848	39361	156.7363	.0848	39361	156.7363	39361	
221	225	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
222	225	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
223	225	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
224	225	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
225	225	43.67855	.0020916	11283	159.4027	.0020916	39361	159.4027	.0020916	39361	159.4027	39361	
226	227	43.67855	.00245812	10639	159.4027	.00245812	39361	159.4027	.00245812	39361	159.4027	39361	
227	227	43.08638	.00000000	10639	159.4027	.00000000	39361	159.4027	.00000000	39361	159.4027	39361	
228	229	43.67855	.00371798	11283	156.7363	.00371798	39361	156.7363	.00371798	39361	156.7363	39361	
229	230	43.67855	.09856	11283	156.7363	.09856	39361	156.7363	.09856	39361	156.7363	39361	
230	231	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
231	232	43.67855	.00000000	11283	156.7363	.00000000	39361	156.7363	.00000000	39361	156.7363	39361	
232	233	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
233	234	43.67855	.12843	1324	156.7363	.12843	39361	156.7363	.12843	39361	156.7363	39361	
234	235	43.67855	.22567	1324	156.7363	.22567	39361	156.7363	.22567	39361	156.7363	39361	
235	236	43.67855	.22567	1324	156.7363	.22567	39361	156.7363	.22567	39361	156.7363	39361	
236	237	43.67855	.1481	1324	156.7363	.1481	39361	156.7363	.1481	39361	156.7363	39361	
237	238	43.67855	.11283	1324	156.7363	.11283	39361	156.7363	.11283	39361	156.7363	39361	
238	239	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
239	240	43.67855	.26.32218	26.32218	156.7363	.26.32218	39361	156.7363	.26.32218	39361	156.7363	39361	
240	241	43.67855	.39.88296	39.88296	156.7363	.39.88296	39361	156.7363	.39.88296	39361	156.7363	39361	
241	242	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
242	243	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
243	244	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
244	245	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
245	246	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
246	247	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
247	248	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
248	249	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
249	250	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
250	251	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
251	252	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
252	253	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
253	254	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
254	255	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
255	256	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
256	257	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
257	258	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
258	259	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
259	260	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
260	261	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
261	262	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
262	263	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
263	264	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
264	265	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
265	266	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
266	267	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
267	268	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
268	269	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
269	270	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
270	271	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
271	272	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
272	273	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
273	274	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
274	275	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
275	276	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
276	277	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
277	278	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
278	279	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7363	39361	
279	280	43.67855	.13.33002	1324	156.7363	.13.33002	39361	156.7363	.13.33002	39361	156.7		

WORKTABLE D6 PART 3
FREIGHT CAR OWNERSHIP AND MAINTENANCE
BOX CAR EQUIPPED

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LTNE	CODE	IDENTIFICATION	WT-CO REGRES- SION	REGR EXPENSE IF C1 =BLANK THEN C2 =BLANK ELSE IF C1L(C1 LC2=X' DU C2 =BLANK (2)	SOURCE	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3 =BLANK (3)
301	809008	FREIGHT CAR REPAIRS	0	A3L10C12	0	A3L10C12	39871
302	002	ADMINIST B & B	2	A2L102C44	0	B9L201C7	9,2644
303	005	ADMINIST OTHER	2	A2L105C44	0	B9L202C7	3,05999
304	024	ROAD PROP DAMAGED OTHER	2	A2L120C44	0	B9L203C7	14371
305	033	SHOP BUILDINGS	16	A2L129C44	0	B9L204C7	140,0886
306	117	FRINGES OTHER	2	A2L144C44	0	B9L205C7	54,67449
307	114	CASUALTIES & INS-OTHER	2	A2L147C44	0	B9L206C7	6,3277
308	126	JT FACILITY RENT-OTHER (DR)	2	A2L156C44	0	B9L207C7	80674
309	129	JT FACILITY RENT-OTHER (CR)	2	A2L159C44	0	B9L208C7	84544
310	141	JT FACILITY-OTHER (DR)	2	A2L171C44	0	B9L209C7	64222
311	144	JT FACILITY-OTHER (CR)	2	A2L174C44	0	B9L210C7	4154
312	147	DISMANT RET ROAD-OTHER	2	A2L177C44	0	B9L211C7	0
313	150	OTHER EXP	0	A2L180C44	0	B9L212C7	07719
314	110	SMALL TOOLS	2	A2L140C44	0	B9L213C7	0
315	307	WORK & NR EQUIP	2	A2L245C44	0	B9L214C7	9,93571
316	220	FC ADMINIST	16	A2L220C44	0	B9L215C7	1556
317	222	FC MACHINERY REPAIR	0	A2L222C44	0	B9L216C7	759,682
318	223	FC EQUIP DAMAGED	16	A2L223C44	0	B9L217C7	0
319	224	FC FRINGE BENEFITS	16	A2L224C44	0	B9L218C7	8645
320	225	FC OTHER CASUALTY & INSURANCE	16	A2L225C44	0	B9L219C7	6062
321	228	FC J FACILITY RENT (DR)	16	A2L228C44	0	B9L220C7	0
322	229	FC J FACILITY RENT (CR)	16	A2L229C44	0	B9L221C7	0
323	233	FC J FACILITY (DR)	16	A2L233C44	0	B9L222C7	0
324	234	FC J FACILITY (CR)	16	A2L234C44	0	B9L223C7	0
325	236	FC DISMANT RET ROAD-OTHER	16	A2L236C44	0	B9L224C7	0
326	237	FC OTHER EXP	0	A2L237C44	0	B9L225C7	66,99726
327	235	FC DAMAGES BILLED (CR)	0	A2L235C44	0	B9L226C7	-78,76636
328		TOTAL OPERATING EXPENSE : (SUM L301-327)	XX	XX	0	XX	57166
329	909120	SH & ENG DEPR-FC	0	B2L920C2	0	B5L415C3	204,6396
330	909320	SH & ENG LEASE/RENT-FC	0	B2L830C2	0	B5L415C4	0
331	809338	SHOP MACH DEPR-FC	0	B2L234C2	0	B5L415C7	162,1237
332	809338	SHOP MACH LEASE/RENT	0	B2L538C2	0	B5L415C8	0
333	809108	FREIGHT CAR-LEASE/RENT	0	B2L217C2	0	B2L217C2	9136
334	809308	FREIGHT CAR-LEASE/RENT	0	B2L522C2	0	B2L522C2	21422
335	9408	NET PER DIEM RENT-MILEAGE	0	B2L629C2	0	B2L629C2	32846
336	9508	NET PER DIEM RENT-TIME	0	B2L630C2	0	B2L630C2	56704
337		TOTAL DEPR, L/R EXPENSE	XX	XX	0	XX	120474
338	909820	SHOP & ENG/SHOP MACH ROI	0	B5L630C4	0	B5L630C4	1596
339	809808	FREIGHT CAR-ROI	0	B5L705C4	0	B5L705C4	11323
340		TOTAL ROI : L338+L339	XX	XX	0	XX	12919
341		GRAND TOTAL VARIABLE EXPENSE (EXC G/O)	XX	XX	0	XX	190561
341		: L328+L337+L340					

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LINE	CODE	VARIABLE		PERCENT	VARIABLE		SOURCE	C5-C6	C5-C7	SOURCE	AP* (9)	RUNNING PORTION		YARD							
		EXPENSE	C2#C4		ASSIGNED	EXPENSE						C7	C7		C7	C7					
																	NO REGR	IF C2=BLANK	TO	TO	OF CH
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)								
301	809008	.86	34289	A1L563C2	.5	17144	17144	A3L310C1	3	16580	564										
302	002	.63118	5.84747	A1L563C2	.5	2.92374	2.92374	A2L102C1	5	2.92374	.09776										
303	003	.63118	1.93139	A1L563C2	.5	.9637	.9637	A2L102C1	5	.9637	.03229										
304	024	.63348	.09104	A1L563C2	.5	.04552	.04552	A2L120C1	5	.04552	.00146										
305	033	.38126	53.41002	A1L563C2	.5	26.70501	26.70501	A2L120C1	5	26.70501	.82293										
306	114	.63118	34.50924	A1L563C2	.5	17.25462	17.25462	A2L140C1	5	17.25462	.57694										
307	117	.63348	4.03703	A1L563C2	.5	2.01852	2.01852	A2L147C1	5	2.01852	.06475										
308	126	.63348	5.1067	A1L563C2	.5	2.5778	2.5778	A2L156C1	5	2.5778	.08191										
309	129	.63348	5.3557	A1L563C2	.5	.20342	.20342	A2L171C1	5	.20342	.00859										
310	141	.63348	.40663	A1L563C2	.5	.01316	.01316	A2L174C1	5	.01316	.00652										
311	144	.63348	.02632	A1L563C2	.5	.03319	.03319	A2L177C1	5	.03319	.00042										
312	147	.63348	.06638	A1L563C2	.5	.03319	.03319	A2L180C1	5	.03319	.00105										
313	150	.86	.06638	A1L563C2	.5	.03319	.03319	A2L180C1	5	.03319	.00105										
314	110	.63118	6.30208	A1L563C2	.5	3.15104	3.15104	A2L140C1	5	3.15104	.10366										
315	220	.3807	534.4906	A1L563C2	.5	277.245	277.245	A2L245C1	5	277.245	9.12042										
316	222	.86	653.4985	A1L563C2	.5	326.749	326.749	A2L222C1	5	326.749	10.749										
317	223	.38527	3291	A1L563C2	.5	1645	1645	A2L223C1	5	1645	54.1325										
318	224	.38527	2335	A1L563C2	.5	1167	1167	A2L224C1	5	1167	37.4651										
319	225	.38527	0	A1L563C2	.5	0	0	A2L225C1	5	0	0										
320	226	.38527	0	A1L563C2	.5	0	0	A2L226C1	5	0	0										
321	227	.38527	0	A1L563C2	.5	0	0	A2L227C1	5	0	0										
322	228	.38527	0	A1L563C2	.5	0	0	A2L228C1	5	0	0										
323	229	.38527	0	A1L563C2	.5	0	0	A2L229C1	5	0	0										
324	230	.38527	0	A1L563C2	.5	0	0	A2L230C1	5	0	0										
325	231	.86	57.61764	A1L563C2	.5	28.80882	28.80882	A2L231C1	5	28.80882	.92413										
326	237	.86	-67.73907	A1L563C2	.5	-33.86953	-33.86953	A2L232C1	5	-33.86953	-1.142										
327	235	.86	41356	A1L563C2	.5	20578	20578	A2L233C1	5	20578	679.29										
328	909120	.5	102.4198	A1L563C2	.5	51.20989	51.20989	A3L714C1	XX	51.20989	1.64271										
329	909320	.5	81.06186	A1L563C2	.5	40.53093	40.53093	A3L815C1	XX	40.53093	1.30015										
330	809138	.5	0	A1L563C2	.5	0	0	A3L815C1	XX	0	0										
331	809338	.5	0	A1L563C2	.5	0	0	A3L815C1	XX	0	0										
332	809108	.5	9736	A1L563C4	.5	3654	3654	A3L639C1	XX	3654	117.23										
333	809308	.5	21422	A1L563C4	.5	21422	21422	A3L610C1	XX	21422	0										
334	9508	.5	32846	A1L563C4	.5	32846	32846	A3L610C1	XX	32846	1053										
335	56704	.5	56704	A1L563C4	.5	56704	56704	A3L203C1	XX	56704	0										
336	120291	.5	120291	A1L563C4	.5	36592	36592	A3L203C1	XX	36592	1173										
337	909820	.5	798.1202	A1L563C4	.5	399.0601	399.0601	A3L203C1	XX	399.0601	12.8011										
338	809808	.5	11323	A1L563C4	.5	4520	4520	A3L203C1	XX	4520	145.3										
339		.5	12121	A1L563C4	.5	7193	7193	A3L203C1	XX	7193	156.1										
340		.5	173769	A1L563C4	.5	62198	62198	A3L203C1	XX	62198	2011										
341		.5		A1L563C4	.5			A3L203C1	XX												
ABBREVIATION FOR ANNUALIZATION PERIOD																					

*ABBREVIATION FOR ANNUALIZATION PERIOD

WORKTABLE D6 PART 3 (CONTINUED)

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LINE	CODE	CAR DAYS RUNNING			EXPENSE RATIO			CAR DAYS CASES OF C9			EXPENSE RATIO		
		1: B7L803C1	2: B7L803C2	3: B7L803C3	CD (LH)	UNIT COST PER	CD (LH)	1: B7L803C1	2: B7L803C2	3: B7L803C3	CD (LH)	UNIT COST PER	CD (LH)
301	809008	1015	1063	1015	10206	3.44563	3960	3.44563	3960	3.44563	3960	3.44563	3960
302	002	1069	1069	1069	10092	.00055177	4229	.00055177	4229	.00055177	4229	.00055177	4229
303	005	975	1063	975	10613	.00018225	3618	.00018225	3618	.00018225	3618	.00018225	3618
304	024	1069	1069	1069	10092	.00000991	4229	.00000991	4229	.00000991	4229	.00000991	4229
305	033	1069	1069	1069	10092	.00325632	3618	.00325632	3618	.00325632	3618	.00325632	3618
306	114	975	1063	975	10613	.00043944	3618	.00043944	3618	.00043944	3618	.00043944	3618
307	117	975	1063	975	10613	.00005559	3618	.00005559	3618	.00005559	3618	.00005559	3618
308	126	975	1063	975	10613	.00005559	3618	.00005559	3618	.00005559	3618	.00005559	3618
309	129	975	1063	975	10613	.00005559	3618	.00005559	3618	.00005559	3618	.00005559	3618
310	141	975	1063	975	10613	.00004428	3618	.00004428	3618	.00004428	3618	.00004428	3618
311	144	975	1063	975	10613	.00000286	3618	.00000286	3618	.00000286	3618	.00000286	3618
312	147	975	1063	975	10613	.00000286	3618	.00000286	3618	.00000286	3618	.00000286	3618
313	150	975	1063	975	10613	.00000723	3618	.00000723	3618	.00000723	3618	.00000723	3618
314	110	1015	1063	1015	10206	.00063328	3960	.00063328	3960	.00063328	3960	.00063328	3960
315	307	1015	1063	1015	10206	.03572	3618	.03572	3618	.03572	3618	.03572	3618
316	220	1015	1063	1015	10206	.06567	3618	.06567	3618	.06567	3618	.06567	3618
317	222	975	1063	975	10206	.33075	3618	.33075	3618	.33075	3618	.33075	3618
318	223	975	1063	975	10206	.25427	3618	.25427	3618	.25427	3618	.25427	3618
319	224	975	1063	975	10206	.00627185	3618	.00627185	3618	.00627185	3618	.00627185	3618
320	225	975	1063	975	10206	.00680688	3618	.00680688	3618	.00680688	3618	.00680688	3618
321	226	975	1063	975	10206	.01115	3618	.01115	3618	.01115	3618	.01115	3618
322	229	975	1063	975	10206	.00882383	3618	.00882383	3618	.00882383	3618	.00882383	3618
323	234	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
324	234	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
325	236	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
326	237	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
327	235	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
328	909120	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
329	909120	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
330	909138	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
331	809338	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
332	809108	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
333	809308	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
334	9408	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
335	9508	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
336	9508	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
337	909820	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
338	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
339	809808	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
340	809808	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
341	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
342	809808	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
343	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
344	809808	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
345	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
346	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
347	809808	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
348	809808	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
349	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
350	809808	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
351	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
352	809808	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
353	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
354	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
355	809808	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
356	809808	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
357	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
358	809808	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
359	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
360	809808	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
361	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
362	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
363	809808	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
364	809808	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
365	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
366	809808	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
367	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
368	809808	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
369	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
370	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
371	809808	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
372	809808	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
373	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
374	809808	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
375	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
376	809808	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
377	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
378	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
379	809808	975	1063	975	10206	.19338	3618	.19338	3618	.19338	3618	.19338	3618
380	809808	975	1063	975	10206	.46637	3618	.46637	3618	.46637	3618	.46637	3618
381	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
382	809808	975	1063	975	10206	.21226	3618	.21226	3618	.21226	3618	.21226	3618
383	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
384	809808	975	1063	975	10206	.08688	3618	.08688	3618	.08688	3618	.08688	3618
385	809808	975	1063	975	10206	.14769	3618	.14769	3618	.14769	3618	.14769	3618
386	809808	975	1063	975	10206	.12348	3618	.12348	3618	.12348	3618	.12348	3618
387	809808	975	1063	975	10206	.19338	3618						

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	NEGR EXPENSE IF C1=BLANK THEN C2=BLANK C1L(C1)C2=LX 00 C2=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK 00 C3=BLANK (3)
401	809009	FREIGHT CAR REPAIRS		A3L311C12	0	A3L311C12	18389
402	002	ADMINIST B & B		A2L102C44	0	B9L202C9	4,27285
403	005	ADMINIST OTHER		A2L103C44	0	B9L202C9	1,4113
404	024	ROAD PROP DAMAGED OTHER		A2L120C44	0	B9L203C9	.06628
405	033	SHOP BUILDINGS		A2L129C44	0	B9L204C9	64,61048
406	114	FRINGES OTHER		A2L144C44	0	B9L205C9	25,2165
407	117	CASUALTIES & INS-OTHER		A2L147C44	0	B9L206C9	2,93919
408	126	JT FACILITY RENT-OTHER (DR)		A2L156C44	0	B9L207C9	.3718
409	129	JT FACILITY RENT-OTHER (CR)		A2L159C44	0	B9L208C9	.38992
410	141	JT FACILITY-OTHER (DR)		A2L171C44	0	B9L209C9	.2962
411	144	JT FACILITY-OTHER (CR)		A2L174C44	0	B9L210C9	.01916
412	147	DISHANT RET ROAD-OTHER		A2L177C44	0	B9L211C9	0
413	150	OTHER EXPS		A2L180C44	0	B9L212C9	.0356
414	110	SMALL TOOLS		A2L140C44	0	B9L213C9	0
415	307	WORK & NR EQUIP		A2L140C44	0	B9L214C9	4,58246
416	220	FC ADMINIST		A2L245C44	0	B9L215C9	671,7637
417	222	FC MACHINERY REPAIR		A2L220C44	0	B9L216C9	350,4662
418	223	FC TOOLS DAMAGED		A2L222C44	0	B9L217C9	0
419	224	FC FRINGE BENEFITS		A2L223C44	0	B9L218C9	3987
420	225	FC OTHER CASUALTY & INSURANCE		A2L225C44	0	B9L219C9	2796
421	228	FC J FACILITY RENT (DR)		A2L228C44	0	B9L220C9	0
422	229	FC J FACILITY RENT (CR)		A2L229C44	0	B9L221C9	0
423	231	FC J FACILITY (DR)		A2L231C44	0	B9L222C9	0
424	234	FC J FACILITY (CR)		A2L234C44	0	B9L223C9	0
425	236	FC DISHANT RET ROAD-OTHER		A2L236C44	0	B9L224C9	0
426	237	FC OTHER EXP		A2L237C44	0	B9L225C9	30,8999
427	235	FC DAMAGES BILLED (CR)		A2L235C44	0	B9L226C9	-36,32794
428		TOTAL OPERATING EXPENSE : (SUM L401-L427)					
429	909120	-2 * (L409+L411+L422+L424+L427)	XX	XX	0	B5L416C3	26365
430	909320	SH & ENG DEPR-FC		B2L920C2	0	B5L416C4	94,47434
431	809138	SH & ENG LEASE/RENT-FC		B2L830C2	0	B5L416C7	0
432	809138	SHOP MACH LEASE/RENT		B2L234C2	0	B5L416C7	103,8472
433	809138	SHOP MACH LEASE/RENT		B2L238C2	0	B5L416C8	0
434	809309	FREIGHT CAR-LEASE/RENT		B2L218C2	0	B2L218C2	5852
435	9409	NET PER DIEN RENT-MILEAGE		B2L523C2	0	B2L523C2	19728
436	9509	NET PER DIEN RENT-TIME		B2L638C2	0	B2L638C2	1231
437		TOTAL DEPR-L/R EXPENSE		B2L639C2	0	B2L639C2	1946
438	909820	SHOP & ENG/SHOP MACH RO1	XX	XX	0	B5L631C4	28955
439	809809	FREIGHT CAR-RO1		B5L631C4	0	B5L706C4	808,0024
440		TOTAL RO1 : L438+L439	XX	XX	0	B5L706C4	6956
441		GR TOTAL VARIABLE EXPENSE (EXCL G70)	XX	XX	0	XX	7764
442		:L428+L437+L440	XX	XX	0	XX	63086

LINE	CODE	VARIABLE EXPENSE NO REGR C3+C4 IF C2=BLANK PERCENTAGE THEN C3+C4 ELSE C2+C4	(4)	SOURCE	(6)	PERCENT ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR MILES	C5-C7	SOURCE	AP* (9)	RUNNING PORTION OF CH EXPENSE			
											CASES OF C9			
											1: C7	2: C7	3: C7	4: C7
											YARD PORTION OF CH EXPENSE C7-C10 (11)			
401	809009	.86	15814	A1L564C2	.5	7907	7907	A3L311C1	3	7602	302.03			
402	002	.63118	2.69692	A1L564C2	.5	1.34846	1.34846	A2L102C1	3	1.29636	.0721			
403	005	.63118	.89078	A1L564C2	.5	.40539	.40539	A2L102C1	3	.42818	.01721			
404	024	.63118	.04199	A1L564C2	.5	.02099	.02099	A2L102C1	3	.02022	.00077			
405	033	.38126	.61331	A1L564C2	.5	12.31666	12.31666	A2L129C1	3	11.84077	.47589			
406	114	.63118	15.91606	A1L564C2	.5	7.95803	7.95803	A2L144C1	3	7.65052	.30748			
407	117	.63348	1.86192	A1L564C2	.5	.93096	.93096	A2L147C1	3	.89682	.03414			
408	126	.63348	.23253	A1L564C2	.5	.11776	.11776	A2L156C1	3	.11345	.004319			
409	129	.63348	.24701	A1L564C2	.5	.12351	.12351	A2L159C1	3	.11898	.00453			
410	141	.63348	.18764	A1L564C2	.5	.09382	.09382	A2L171C1	3	.09038	.003441			
411	144	.63348	.01214	A1L564C2	.5	.00606864	.00606864	A2L174C1	3	.00584607	.000223			
412	147	.63348	.03062	A1L564C2	.5	.01531	.01531	A2L177C1	3	.01475	.000561			
413	150	.86	.03062	A1L564C2	.5	.01531	.01531	A2L180C1	3	.01475	.000561			
414	110	.63118	.2.90659	A1L564C2	.5	1.45329	1.45329	A2L140C1	3	1.39778	.05551			
415	307	.3807	252.7173	A1L564C2	.5	127.869	127.869	A2L220C1	3	122.0842	4.88467			
416	220	.3807	301.401	A1L564C2	.5	150.7005	150.7	A2L222C1	3	144.9439	5.75662			
417	222	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
418	223	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
419	224	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
420	225	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
421	226	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
422	229	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
423	233	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
424	234	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
425	236	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
426	237	.38527	.0	A1L564C2	.5	.0	.0	A2L223C1	3	.0	.0			
427	235	.86	26.57391	A1L564C2	.5	13.28696	13.28696	A2L235C1	3	12.79965	.48731			
428	909120	.5	47.23717	A1L564C2	.5	23.61858	23.61858	A3L714C1	XX	22.75235	.86623			
429	909120	.5	51.9236	A1L564C2	.5	25.9618	25.9618	A3L714C1	XX	25.00963	.95217			
430	909138	.5	51.9236	A1L564C2	.5	25.9618	25.9618	A3L714C1	XX	25.00963	.95217			
431	809338	.1	5852	A1L564C2	.4	2340	2340	A3L639C1	XX	2254	85.8511			
432	809338	.1	19728	A1L564C2	.4	19728	19728	A3L611C1	XX	1185	45.1481			
433	809309	.1	1231	A1L564C2	.4	1231	1231	A3L204C1	XX	3488	132.82			
434	9409	.1	1946	A1L564C2	.4	1946	1946	A3L204C1	XX	194.592	7.40855			
435	9509	.1	28856	A1L564C2	.4	28856	28856	A3L204C1	XX	2680	102.06			
436	909820	.2	404.0012	A1L564C2	.4	202.0006	202.001	1.0	XX	2875	109.47			
437	809809	.1	7360	A1L564C2	.4	2984	2984	XX	XX	15537	605.76			
438	809809	.1	55291	A1L564C2	.4	16143	39147	XX	XX					
439	809809	.1	55291	A1L564C2	.4	16143	39147	XX	XX					
440	809809	.1	55291	A1L564C2	.4	16143	39147	XX	XX					
441	809809	.1	55291	A1L564C2	.4	16143	39147	XX	XX					

ABBREVIATION FOR ANNUALIZATION PERIOD

*ABBREVIATION FOR ANNUALIZATION PERIOD

WORKTABLE D5 PART 4 (CONTINUED)

LINE	CODE	CAR MILES RUNNING				CAR MILES YARD				EXPENSE RATIO				EXPENSE RATIO				RUNNING PORTION				
		CASES OF C9				CASES OF C9				CM (LH)				CM (LH)				CASES OF C9				
		1:	2:	3:	4:	1:	2:	3:	4:	CM (LH)	UNIT COST PER CM	CM (LH)	UNIT COST PER CM	CM (LH)	UNIT COST PER CM	CM (LH)	UNIT COST PER CM	1:	2:	3:	4:	
		#87L804C16	#87L804C17	#87L804C18	#87L804C19	#87L804C20	#87L804C21	#87L804C22	#87L804C23	#87L804C24	#87L804C25	#87L804C26	#87L804C27	#87L804C28	#87L804C29	#87L804C30	#87L804C31	#87L804C32	#87L804C33	#87L804C34	#87L804C35	
401	809009	392411				0.1938				4809				5994					1381			6525
402	809002	326278				0.0000397				48068				5043					2336			1.11486
403	025	326278				0.0000131				48068				5043					0.7716			36823
404	024	497032				0.0000004				48166				5043					0.1834			0.0388023
405	033	326278				0.00003629				48068				5043					0.1932			2.13365
406	114	326278				0.0002345				48068				5043					0.1932			1.37859
407	117	497032				0.000018				48166				5043					0.1834			1.721
408	126	497032				0.0000023				48166				5043					0.1834			0.02177
409	129	497032				0.0000024				48166				5043					0.1834			0.02583
410	141	497032				0.0000018				48166				5043					0.1834			0.01734
411	144	497032				0.0000001				48166				5043					0.1834			0.00112183
412	147	497032				0.0000000				48166				5043					0.1834			0.004947
413	150	497032				0.00000003				48166				5043					0.1834			0.00282985
414	170	326278				0.0000000				4809				5994					0.191			25399
415	307	392411				0.00000356				4809				5994					0.191			22.34723
416	220	392411				0.0031341				4809				5994					0.191			26.33748
417	222	392411				0.0036937				4809				5994					0.191			124.36
418	223	497032				0.0000000				4809				5994					0.191			0.0000000
419	224	392411				0.0018604				4809				5994					0.191			132.6345
420	225	497032				0.00104402				48166				5043					0.1834			99.57612
421	228	497032				0.0000000				4809				5994					0.191			0.0000000
422	229	497032				0.0000000				4809				5994					0.191			0.0000000
423	233	497032				0.0000000				4809				5994					0.191			0.0000000
424	234	497032				0.0000000				4809				5994					0.191			0.0000000
425	236	497032				0.0000000				4809				5994					0.191			0.0000000
426	237	497032				0.00002575				48166				5043					0.1834			2.45619
427	235	392411				0.00003829				4809				5994					0.191			-2.73004
428	909120	497032				0.00004578				48166				5043					0.1834			4.36606
429	909320	497032				0.0000000				4809				5994					0.191			19.2525
430	909320	497032				0.0000000				4809				5994					0.191			19.2525
431	809138	497032				0.00005032				48166				5043					0.1834			4.79922
432	809338	497032				0.00005032				48166				5043					0.1834			21.1626
433	809109	497032				0.00053683				38533				7278					0.1467			649.0704
434	809309	497032				0.0000000				4809				5994					0.191			16081
435	9409	497032				0.00238587				96332				7278					0.3668			359.732
436	9509	497032				0.0000000				4809				5994					0.191			1586
437	XX	XX				0.00701879				12089				7278					0.046027			37.30223
438	909820	497032				0.0000000				4809				5994					0.191			20569
439	809809	497032				0.00359339				38533				7278					0.1467			771.6153
440	XX	XX				0.00378489				39062				7278					0.1487			808.9568
441	XX	XX				0.03591				28101				7278					0.1096			7146
																						32001

LINE	CODE	CAR DAYS RUNNING				EXPENSE				CAR DAYS				EXPENSE				
		CASES OF C9				RATIO				CASES OF C9				RATIO				
		1: B7L804C1	2: B7L804C11	3: B7L804C20	4: B7L804C29	UNIT COST PER CD (LH)	CD (LH)	CD (LH)	CD (LH)	UNIT COST PER CD (LH)	CD (LH)	CD (LH)	CD (LH)	UNIT COST PER CD (LH)	CD (LH)	CD (LH)	CD (LH)	
401	809009	599.2345				2.3061	.08738		2829				2.3061	.08738		2829		
402	809002	498.9342				.00046819	.08662		2381				.00046819	.08662		2381		
403	809025	498.9342				.00015464	.08662		2381				.00015464	.08662		2381		
404	809024	777.9502				.00000499	.09243		3430				.00000499	.09243		3430		
405	809033	498.9342				.00427642	.08662		2381				.00427642	.08662		2381		
406	809034	498.9342				.00276307	.08662		2381				.00276307	.08662		2381		
407	809017	777.9502				.0022122	.09243		3430				.0022122	.09243		3430		
408	809022	777.9502				.0002798	.09243		3430				.0002798	.09243		3430		
409	809026	777.9502				.0002935	.09243		3430				.0002935	.09243		3430		
410	809027	777.9502				.0002229	.09243		3430				.0002229	.09243		3430		
411	809028	777.9502				.00000144	.09243		3430				.00000144	.09243		3430		
412	809029	777.9502							3430							3430		
413	809030	777.9502				.00000364	.09243		3430				.00000364	.09243		3430		
414	809031	498.9342							2381							2381		
415	809032	599.2345				.00042384	.08738		2829				.00042384	.08738		2829		
416	809035	599.2345				.03729	.08738		2829				.03729	.08738		2829		
417	809036	599.2345				.04395	.08738		2829				.04395	.08738		2829		
418	809037	777.9502							3430							3430		
419	809038	599.2345				.22137	.08738		2829				.22137	.08738		2829		
420	809039	777.9502				.128	.09243		3430				.128	.09243		3430		
421	809040	777.9502							3430							3430		
422	809041	777.9502							3430							3430		
423	809042	777.9502							3430							3430		
424	809043	777.9502							3430							3430		
425	809044	777.9502							3430							3430		
426	809045	777.9502				.00315726	.09243		3430				.00315726	.09243		3430		
427	809046	777.9502				.00455573	.08738		2829				.00455573	.08738		2829		
428	809047	777.9502				.22137	.08738		2829				.22137	.08738		2829		
429	809120	777.9502				.00561227	.09243		3430				.00561227	.09243		3430		
430	809320	777.9502							3430							3430		
431	809138	777.9502				.00616906	.09243		3430				.00616906	.09243		3430		
432	809139	777.9502							3430							3430		
433	809109	777.9502				.83933	.11091		3430				.83933	.11091		3430		
434	809309	777.9502				4.68778	.18486		3430				4.68778	.18486		3430		
435	9409	777.9502							3430							3430		
436	9509	777.9502				.46241	.18486		3430				.46241	.18486		3430		
437		XX				5.99631	.16166		XX				5.99631	.16166		XX		
438	909820	777.9502				.09243	.09243		3430				.09243	.09243		3430		
439	809809	777.9502				.11091	.11091		3430				.11091	.11091		3430		
440		XX				1.03986	.1099		XX				1.03986	.1099		XX		
441		XX				9.78892	.12924		XX				9.78892	.12924		XX		

WORKTABLE D6 PART 5
FREIGHT CAR OWNERSHIP AND MAINTENANCE
GONDOLA EQUIPPED

PAGE-317

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2=BLANK C1L(C1)C2=X' DO C2=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
501	809010	FREIGHT CAR REPAIRS					
502	002	ADMINIST B & B	0	A3L112C12	0	A3L112C12	32686
503	005	ADMINIST OTHER	2	A2L102C44	0	B9L201C1	7393
504	024	ROAD PROP DAMAGED OTHER	2	A2L105C44	0	B9L202C1	250859
505	033	SHOP BUILDINGS	16	A2L120C44	0	B9L203C1	11782
506	114	FRINGES OTHER	2	A2L129C44	0	B9L204C1	1148453
507	117	CASUALTIES & INS-OTHER	2	A2L144C44	0	B9L205C1	448224
508	126	JT FACILITY RENT-OTHER (DR)	2	A2L147C44	0	B9L206C1	522442
509	129	JT FACILITY RENT-OTHER (CR)	2	A2L156C44	0	B9L207C1	66088
510	141	JT FACILITY RENT-OTHER (DR)	2	A2L159C44	0	B9L208C1	69309
511	141	JT FACILITY RENT-OTHER (CR)	2	A2L171C44	0	B9L209C1	52649
512	147	DISMANT RET ROAD-OTHER	2	A2L174C44	0	B9L210C1	03406
513	150	OTHER EXPS	2	A2L177C44	0	B9L211C1	0
514	170	SMALL TOOLS	0	A2L180C44	0	B9L212C1	06328
515	307	WORK & NR EQUIP	2	A2L140C44	0	B9L213C1	0
516	220	FC ADMINIST	2	A2L245C44	0	B9L214C1	814534
517	222	FC MACHINERY REPAIR	16	A2L220C44	0	B9L215C1	1194
518	223	FC EQUIP DAMAGED	0	A2L222C44	0	B9L216C1	6229547
519	224	FC FRINGE BENEFITS	16	A2L223C44	0	B9L217C1	0
520	225	FC OTHER CASUALTY & INSURANCE	16	A2L224C44	0	B9L218C1	7088
521	228	FC J FACILITY RENT (DR)	16	A2L225C44	0	B9L219C1	4970
522	229	FC J FACILITY RENT (CR)	16	A2L228C44	0	B9L220C1	0
523	233	FC J FACILITY (DR)	16	A2L229C44	0	B9L221C1	0
524	234	FC J FACILITY (CR)	16	A2L233C44	0	B9L222C1	0
525	236	FC DISMANT RET ROAD-OTHER	16	A2L234C44	0	B9L223C1	0
526	237	FC OTHER EXP	16	A2L236C44	0	B9L224C1	0
527	235	FC DAMAGES BILLED (CR)	0	A2L237C44	0	B9L225C1	5482465
528		TOTAL OPERATING EXPENSE (SUM L501-527)	XX	A2L235C44	0	B9L226C1	-6457302
529	909120	-2*(L509+L511+L522+L524+L527)	XX	XX	0	B5L417C3	46865
530	909320	SH & ENG DEPR-FC	0	B2L920C2	0	B5L417C3	1679284
531	809138	SHOP & ENG LEASE/RENT-FC	0	B2L830C2	0	B5L417C3	0
532	809138	SHOP MACH LEASE/RENT	0	B2L234C2	0	B5L417C3	5575665
533	809110	FREIGHT CAR-DEPR	0	B2L238C2	0	B5L417C3	0
534	809310	FREIGHT CAR-LEASE/RENT	0	B2L219C2	0	B2L219C2	3142
535	9410	NET PER DIEM RENT-MILEAGE	0	B2L524C2	0	B2L524C2	12086
536	9510	NET PER DIEM RENT-TIME	0	B2L647C2	0	B2L647C2	9427
537		TOTAL DEPR L/R EXPENSE	XX	B2L648C2	0	B2L648C2	13682
538	909820	SHOP & ENG/SHOP MACH ROI	XX	XX	0	B5L632C4	38560
539	809810	FREIGHT CAR-ROI	0	B5L632C4	0	B5L632C4	1178
540		TOTAL ROI : L538+L539	XX	XX	0	B5L707C4	5977
541		GRAND TOTAL VARIABLE EXPENSE (EXCL G70)	XX	XX	0	XX	7095
		: L528+L537+L540	XX	XX	0	XX	92521

0033

LINE	CODE	VARIABLE EXPENSE C2=C4 IF C2=BLANK C3=C4 ELSE C2=C4	VARIABLE EXPENSE C5=C6 C5-C7	PERCENT ASSIGNED TO CAR MILES	SOURCE	(4)	(5)	(6)	(7)	(8)	(9)	CASES OF C9				PORTION OF CM EXPENSE C7-C10 (11)			
												1: C7 #87L805C9	2: C7 #87L805C18	3: C7 #87L805C27	4: C7 #87L805C36				
																	AP#	SOURCE	(10)
501	809010	86	28110	A1L565C2	3	14055	14055	A3L12C1	3	13345	709.71								
502	002	.63118	4.79378	A1L565C2	3	2.39689	2.39689	A2L10C1	3	2.27236	12453								
503	005	.63118	1.58337	A1L565C2	3	.79168	.79168	A2L10C1	3	.75055	10113								
504	024	.63348	.07463	A1L565C2	3	.03732	.03732	A2L12C1	3	.03556	11173								
505	033	.38126	43.78578	A1L565C2	3	21.89289	21.89289	A2L12C1	3	20.75541	1.33483								
506	114	.63118	28.20883	A1L565C2	3	14.14542	14.14542	A2L14C1	3	13.44953	1.73483								
507	117	.63348	3.30958	A1L565C2	3	1.65479	1.65479	A2L14C1	3	1.57705	.07774								
508	126	.63348	4.18825	A1L565C2	3	2.09333	2.09333	A2L15C1	3	.19949	.00834								
509	129	.63348	4.39066	A1L565C2	3	2.19533	2.19533	A2L15C1	3	.20922	.01017								
510	141	.63348	.33352	A1L565C2	3	.16676	.16676	A2L17C1	3	.15893	.00784								
511	144	.63348	.02157	A1L565C2	3	.01079	.01079	A2L17C1	3	.01028	.000507								
512	147	.63348	.02157	A1L565C2	3	.01079	.01079	A2L17C1	3	.01028	.000507								
513	150	.86	.05402	A1L565C2	3	.02721	.02721	A2L18C1	3	.02593	.001278								
514	170	.63118	5.16647	A1L565C2	3	2.58324	2.58324	A2L14C1	3	2.45280	1.19044								
515	307	.3807	454.7419	A1L565C2	3	227.287	227.287	A2L22C1	3	215.8102	11.4767								
516	220	.86	535.7419	A1L565C2	3	267.8795	267.8795	A2L22C1	3	254.3446	13.526								
517	222	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
518	223	.3807	2698	A1L565C2	3	1349	1349	A2L22C1	3	1281	68.1266								
519	224	.38527	1914	A1L565C2	3	957.4789	957.4789	A2L22C1	3	912.4984	44.9803								
520	225	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
521	226	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
522	227	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
523	228	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
524	234	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
525	236	.38527	0	A1L565C2	3	0	0	A2L22C1	3	0	0								
526	237	.86	47.23521	A1L565C2	3	23.6176	23.6176	A2L23C1	3	22.50809	1.10951								
527	235	.86	-55.23521	A1L565C2	3	-23.6176	-23.6176	A2L23C1	3	-26.36435	-1.402								
528	909120	.5	83.96422	A1L565C2	XX	41.98211	41.98211	A3L714C1	XX	40.00987	1.97224								
529	909320	.5	0	A1L565C2	XX	0	0	A3L815C1	XX	0	0								
530	909138	.5	27.87832	A1L565C2	XX	13.93916	13.93916	A3L439C1	XX	13.28433	.65484								
531	809138	.5	0	A1L565C2	XX	0	0	A3L539C1	XX	0	0								
532	809170	.5	3142	A1L565C4	XX	1256	1256	A3L412C1	XX	1197	59.0427								
533	809310	.5	12086	XX	XX	0	0	A3L612C1	XX	0	0								
534	9410	.5	9427	XX	XX	0	0	A3L205C1	XX	8984	442.66								
535	9510	.5	13682	XX	XX	0	0	A3L205C1	XX	0	0								
536	9510	.5	38446	XX	XX	0	0	A3L205C1	XX	0	0								
537	909820	.5	559.0376	A1L565C2	XX	279.2188	279.2188	1.0	XX	10235	504.53								
538	809810	.5	2977	A1L565C4	XX	2977	2977	1.0	XX	266.3875	13.1373								
539		.5	6536	XX	XX	3865	3865	XX	XX	2278	112.32								
540		.5	78889	XX	XX	48527	48527	XX	XX	2545	125.46								
541		.5		XX	XX	30362		XX	XX	28879	1482								

ABBREVIATION FOR ANNUALIZATION PERIOD

ABBREVIATION FOR ANNUALIZATION PERIOD

[illegible]

C035

LINE	CODE	CAR DAYS			EXPENSE			CAR DAYS			EXPENSE		
		RUNNING			UNIT COST PER CD (LH)	CD (LH) TO TOTAL VARIABLE COST C18/C5 (21)	YARDS			UNIT COST PER CD-YARD C19/C23 (24)	CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)		
		CASES OF C9	RATIO	RATIO			CASES OF C9	RATIO	RATIO				
501	809010	405 3447	4.84273	.06983	2496	4.84273	.43017						
502		403 8253	.00080766	.06804	2563	.00080766	.43196						
503	005	403 8253	.00026677	.06804	2563	.00026677	.43196						
504	024	403 8253	.00001428	.07691	2210	.00001428	.42309						
505	033	403 8253	.00737706	.06804	2563	.00737706	.43196						
506	114	403 8253	.00476646	.06804	2563	.00476646	.43196						
507	117	401 9005	.00063337	.07691	2210	.00063337	.42309						
508	126	401 9005	.0008012	.07691	2210	.0008012	.42309						
509	129	401 9005	.00088403	.07691	2210	.00088403	.42309						
510	141	401 9005	.00066383	.07691	2210	.00066383	.42309						
511	144	401 9005	.00000413	.07691	2210	.00000413	.42309						
512	152	401 9005	0	0	2210	0	0						
513	150	401 9005	.00001041	.07691	2210	.00001041	.42309						
514	110	403 8253	0	0	2563	0	0						
515	307	405 3447	.00089005	.06983	2496	.00089005	.43017						
516	220	405 3447	.07831	.06983	2496	.07831	.43017						
517	222	405 3447	.09229	.06983	2496	.09229	.43017						
518	223	401 9005	0	0	2210	0	0						
519	224	405 3447	.46486	.06983	2496	.46486	.43017						
520	225	401 9005	.36647	.07691	2210	.36647	.42309						
521	228	401 9005	0	0	2210	0	0						
522	229	401 9005	0	0	2210	0	0						
523	233	401 9005	0	0	2210	0	0						
524	234	401 9005	0	0	2210	0	0						
525	235	401 9005	0	0	2210	0	0						
526	237	401 9005	.00903962	.07691	2210	.00903962	.42309						
527	XX	405 3447	.00955689	.06983	2496	.00955689	.43017						
528	XX	405 3447	5.87811	.07024	XX	5.87811	.42976						
529	909120	401 9005	.01607	.07691	2210	.01607	.42309						
530	909320	401 9005	0	0	2210	0	0						
531	809138	401 9005	.00533521	.07691	2210	.00533521	.42309						
532	809338	401 9005	0	0	2210	0	0						
533	809110	401 9005	.72156	.0923	2210	.72156	.5077						
534	809310	401 9005	4.62591	.15383	2210	4.62591	.84617						
535	9410	401 9005	0	0	2210	0	0						
536	9510	401 9005	5.23678	.15383	2210	5.23678	.84617						
537	XX	401 9005	10.60365	.11086	XX	10.60365	.60982						
538	909820	401 9005	.10699	.07691	2210	.10699	.42309						
539	809810	401 9005	1.37272	.0923	2210	1.37272	.5077						
540	XX	401 9005	1.47971	.09098	XX	1.47971	.50047						
541	XX	401 9005	17.96346	.09175	XX	17.96346	.52337						

WORKTABLE DE PART 5
FREIGHT CAR OWNERSHIP AND MAINTENANCE
COVERED HOPPER

PAGE-321

LINE	CODE	IDENTIFICATION	MT-CO REGRES- SION	SOURCE (1)	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF G1L(C1)C2=X' DO C2=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK (3)
601	809011	FREIGHT CAR REPAIRS					
602	002	ADMINISTRATIVE					92330
603	005	ADMINISTRATIVE					21.4836
604	024	ROAD PROP DAMAGED OTHER					7.0802
605	033	SHOP BUILDINGS					3328
606	114	FRINGES OTHER					324.4035
607	117	CASUALTIES & INS-OTHER					126.6098
608	126	JT FACILITY RENT-OTHER (CR)					14.7573
609	129	JT FACILITY RENT-OTHER (CR)					1.8578
610	141	JT FACILITY RENT-OTHER (CR)					1.48718
611	144	JT FACILITY-OTHER (CR)					1.0962
612	147	JT FACILITY-OTHER (CR)					0
613	150	DISMANT RET ROAD-OTHER					0
614	151	OTHER EXP					0
615	110	SMALL TOOLS					0
616	307	WORK & NR EQUIP					0
617	220	FC ADMINIST					23.00815
618	222	FC MACHINERY REPAIR					3372
619	223	FC EQUIP DAMAGED					1759
620	224	FC FRINGE BENEFITS					0
621	225	FC OTHER CASUALTY & INSURANCE					20021
622	228	FC J FACILITY RENT (DR)					14039
623	229	FC J FACILITY RENT (CR)					0
624	233	FC J FACILITY (DR)					0
625	234	FC J FACILITY (CR)					0
626	237	FC DISMANT RET ROAD-OTHER					0
627	235	FC OTHER EXP					0
628		FC DAMAGES BILLED (CR)					155.1457
629	909120	TOTAL OPERATING EXPENSE : (SUM L601-627)					-182.399
630	909320	SH & ENG DEPR-FC					132380
631	809138	SH & ENG LEASE/RENT-FC					474.3473
632	809338	SHOP MACH LEASE/RENT					297.6468
633	809111	FREIGHT CAR-LEASE/RENT					0
634	809311	FREIGHT CAR-LEASE/RENT					16773
635	9471	NET PER DIEM RENT-MILEAGE					117767
636	9511	NET PER DIEM RENT-TIME					6326
637		TOTAL DEPR LTR EXPENSE					-4430
638	909820	SHOP & ENG/SHOP MACH ROI					131202
639	809811	FREIGHT CAR-ROI					3504
640		TOTAL ROI : L638+L639					27660
641		GRAND TOTAL VARIABLE EXPENSE (EXCL 070)					31184
642		:L628+L637+L640					294767

0037

RUNNING PORTION OF CM EXPENSE									
VARIABLE EXPENSE			PERCENT ASSIGNED TO		VARIABLE EXPENSE ASSIGNED TO		CASES OF CM		
REGD C2=C4 IF C2=BLANK THEN C3=C4 ELSE C2=C4			CAR MILES C5=C6		CAR MILES C5=C7		1: C7 #B7L806C9 YARD 2: C7 #B7L806C18 PORTION 3: C7 #B7L806C27 OF CM 4: C7 #B7L806C36 EXPENSE 5: C7 #B7L806C45 C7-C70		
LINE	CODE	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
601	809011	.86	79403	A1L566C2	39701	39701	A3L131C1	38174	1527
602	002	.63118	13	541	A1L566C2	6	7703	A2L102C1	26781
603	005	.63118	4	1753	A1L566C2	2	21627	A2L105C1	08606
604	024	.63348	123	1082	A1L566C2	61	10541	A2L120C1	00391
605	033	.63118	79	9131	A1L566C2	39	84084	A2L129C1	24615
606	114	.63348	9	3485	A1L566C2	4	95656	A2L144C1	15805
607	117	.63348	1	1825	A1L566C2	4	5428	A2L147C1	17432
608	126	.63348	1	2402	A1L566C2	5	39128	A2L150C1	02203
609	129	.63348	1	2402	A1L566C2	5	39128	A2L150C1	02203
610	141	.63348	1	2402	A1L566C2	5	39128	A2L150C1	02203
611	144	.63348	1	2402	A1L566C2	5	39128	A2L150C1	02203
612	147	.63348	1	2402	A1L566C2	5	39128	A2L150C1	02203
613	150	.63348	1	2402	A1L566C2	5	39128	A2L150C1	02203
614	170	.63118	14	5937	A1L566C2	7	29687	A2L140C1	002867
615	307	.3807	1284	A1L566C2	642	0174	A2L220C1	7	01617
616	220	.86	1513	A1L566C2	756	6338	A2L220C1	617	3207
617	222	.86	1513	A1L566C2	756	6338	A2L220C1	727	5473
618	223	.38527	7622	A1L566C2	3811	3811	A2L220C1	0	0
619	224	.38527	5409	A1L566C2	2704	2704	A2L220C1	3664	146
620	225	.38527	0	A1L566C2	0	0	A2L220C1	2603	100.87
621	228	.38527	0	A1L566C2	0	0	A2L220C1	0	0
622	229	.38527	0	A1L566C2	0	0	A2L220C1	0	0
623	233	.38527	0	A1L566C2	0	0	A2L220C1	0	0
624	234	.38527	0	A1L566C2	0	0	A2L220C1	0	0
625	236	.38527	0	A1L566C2	0	0	A2L220C1	0	0
626	237	.86	133	4253	A1L566C2	66	71263	A2L237C1	248801
627	235	.86	133	4253	A1L566C2	66	71263	A2L237C1	248801
628	909120	.5	237	1737	A1L566C2	118	5868	A3L714C1	44263
629	909320	.5	148	8234	A1L566C2	74	4117	A3L815C1	0
630	809138	.5	148	8234	A1L566C2	74	4117	A3L439C1	0
631	809338	.5	148	8234	A1L566C2	74	4117	A3L439C1	0
632	809111	.5	16773	A1L566C2	6709	10063	A3L413C1	6438	250.22
633	809311	.5	11761	A1L566C2	6326	111761	A3L613C1	6090	235.92
634	9411	.5	6326	A1L566C2	13228	117587	A3L206C1	12734	493.34
635	9511	.5	130816	A1L566C2	876	882	1.0	843	4095
636	909820	.5	27680	A1L566C2	11072	16008	1.0	10659	412.93
637	809811	.5	29432	A1L566C2	11948	17484	XX	17502	449.16
638	809811	.5	256017	XX	73061	182956	XX	70283	2777
639	809811	.5	256017	XX	73061	182956	XX	70283	2777
640	809811	.5	256017	XX	73061	182956	XX	70283	2777
641	809811	.5	256017	XX	73061	182956	XX	70283	2777

*ABBREVIATION FOR ANNUALIZATION PERIOD

[illegible]

0040

WORKTABLE 06 PART 13
FREIGHT CAR OWNERSHIP AND MAINTENANCE
FLAT GENERAL

LINE	CODE	IDENTIFICATION	MT-CO REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1=C2=X' C1=C2=BLANK	SOURCE	DEFAULT IF C3 NOT =BLANK DO C3=BLANK
			(1)		(2)		(3)
1301	809018	FREIGHT CAR REPAIRS		0 A3L120C12	0 A3L120C12	191.1831	
1302	002	ADMINISTR B & S		2 A3L102C44	0 B9L201C27	.04442	
1303	003	ADMINISTR OTHER		2 A2L105C44	0 B9L202C27	.01467	
1304	024	ROAD PROP DAMAGED OTHER		2 A2L120C44	0 B9L203C27	.0006891	
1305	033	SHOP BUILDINGS		16 A2L120C44	0 B9L204C27	.67173	
1306	114	FRINGES OTHER		2 A2L140C44	0 B9L205C27	.26216	
1307	117	CASUALTIES & INS-OTHER		2 A2L140C44	0 B9L206C27	.03026	
1308	126	JT FACILITY RENT-OTHER (DR)		2 A2L150C44	0 B9L207C27	.0086544	
1309	129	JT FACILITY RENT-OTHER (CR)		2 A2L150C44	0 B9L208C27	.00405387	
1310	141	JT FACILITY-OTHER (DR)		2 A2L170C44	0 B9L209C27	.00807943	
1311	141	JT FACILITY-OTHER (CR)		2 A2L170C44	0 B9L210C27	.00019919	
1312	147	DISMANT RET ROAD-OTHER		2 A2L170C44	0 B9L211C27	0	
1313	150	OTHER EXP		0 A2L180C44	0 B9L212C27	.00037012	
1314	150	SMALL TOOLS		2 A2L140C44	0 B9L213C27	0	
1315	307	WORK & MR EQUIP		2 A2L245C44	0 B9L214C27	.04764	
1316	320	FCG ADMINIST		2 A2L245C44	0 B9L215C27	.04764	
1317	322	FCG MACHINERY REPAIR		16 A2L220C44	0 B9L216C27	6.96402	
1318	223	EQUIP DAMAGED		0 A2L220C44	0 B9L217C27	3.64363	
1319	224	FCG FRINGE BENEFITS		16 A2L224C44	0 B9L218C27	0	
1320	225	FCG OTHER CASUALTY & INSURANCE		16 A2L225C44	0 B9L219C27	41.45754	
1321	228	FCG J FACILITY RENT (DR)		16 A2L225C44	0 B9L220C27	29.07163	
1322	229	FCG J FACILITY RENT (CR)		16 A2L225C44	0 B9L221C27	0	
1323	233	FCG J FACILITY RENT		16 A2L225C44	0 B9L222C27	0	
1324	234	FCG J FACILITY (CR)		16 A2L225C44	0 B9L223C27	0	
1325	236	FCG DISMANT RET ROAD-OTHER		16 A2L236C44	0 B9L224C27	0	
1326	237	FCG OTHER EXP		0 A2L237C44	0 B9L225C27	.32125	
1327	235	FCG DAMAGES BILLED (CR)		0 A2L235C44	0 B9L226C27	-.37708	
1328		TOTAL OPERATING EXP : (SUM L130-L1327)					
1329	909120	SH & ENG DEPR-FC	XX	0 B2L920C2	XX	274.1138	
1330	909320	SH & ENG LEASE-FC		0 B2L810C2	0 B5L425C4	.98221	
1331	809138	SHOP MACH DEPR-FC		0 B2L230C2	0 B5L425C4	2.23594	
1332	809338	SHOP MACH LEASE/RENT		0 B2L230C2	0 B5L425C4	0	
1333	809118	FREIGHT CAR-LEASE/RENT		0 B2L227C2	0 B2L227C2	126	
1334	809318	NET PER DIEM RENT-MILEAGE		0 B2L532C2	0 B2L532C2	114	
1335	9418	NET PER DIEM RENT-TIME		0 B2L719C2	0 B2L719C2	152	
1336	9518	TOTAL DEPR, LVA EXPENSE		0 B2L720C2	0 B2L720C2	0	
1337		SUM L1329-1336					
1338	909820	SHOP & ENG/SHOP MACH ROI	XX	XX	XX	400.2182	
1339	809818	FREIGHT CAR-ROI		0 B5L640C4	0 B5L640C4	11.2559	
1340		TOTAL ROI : (L1338+L1339)	XX	0 B5L715C4	XX	221.4144	
1341		GRAND TOTAL VARIABLE EXPENSE (EXCL G70)	XX	XX	XX	234.6703	
1342		L1328+L1337+L1340	XX	XX	XX	909.0022	

WORKTABLE D6 PART 13 (CONTINUED)

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LTNE	CODE	(4)	VARIABLE EXPENSE REGR C2=C4 NO REGR C3=C4 IF C2=BLANK VARIABLE PERCENTAGE THEN C3=C4 ELSE C2=C4	SOURCE	(6)	PERCENT ASSIGNED TO	CAR MILES C5=C6	CAR MILES C5=C7	CAR DAYS C5=C7	SOURCE	AP* (9)	CASES OF EXPENSE	RUNNING PORTION OF CM EXPENSE		
													1: C7 #87L810C9 YARD	2: C7 #87L810C18 PORTION	3: C7 #87L810C27 OF CM
1301	809018	.86	164.4175	A1L573C2	.5	.82.20874	.82.20874	.82.20874	.82.20874	A3L320C1	3	78.97477	3.23597	.00054	.00054
1302	002	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1303	003	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1304	024	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1305	033	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1306	114	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1307	117	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1308	126	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1309	129	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1310	141	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1311	144	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1312	147	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1313	150	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1314	170	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1315	307	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1316	220	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1317	222	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1318	223	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1319	224	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1320	225	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1321	228	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1322	229	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1323	231	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1324	234	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1325	236	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1326	237	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1327	235	.63118	.00926103	A1L573C2	.5	.00926103	.00926103	.00926103	.00926103	A2L102C1	3	.00926103	.00926103	.00926103	.00926103
1328	909120	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1329	909320	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1330	809138	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1331	809138	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1332	809138	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1333	809138	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1334	809138	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1335	9418	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1336	9518	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1337	809820	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1338	809818	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1339	809818	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1340	825.9564	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911
1341	825.9564	.5	.4911	A1L573C2	.5	.4911	.4911	.4911	.4911	A3L714C1	XX	.4911	.4911	.4911	.4911

*ABBREVIATION FOR ANNUALIZATION PERIOD

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TABLE D8 PART 6
GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
01	VARIABLE EXPENSE-OPR D8	L32C3	371941
02	VARIABLE EXPENSE-DL D8	L32C3	105683
03	VARIABLE EXPENSE-ROI D8	L32C3	57873
04	VARIABLE EXPENSE-OPR D1-7	L43C1	7404707
05	VARIABLE EXPENSE-DL D1-7	L43C2	2212498
06	VARIABLE EXPENSE-ROI D1-7	L43C3	2036861
07	GOH MARKUP RATIO-OPR	(L603/L604)+1.0	1.04822
08	GOH MARKUP RATIO-DL	(L602/L603)+1.0	1.02841
09	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.02841
10	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	536304
11	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	11654067
12	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L601/L604)+1.0	1.04822
13	TOTAL RAILWAY EXPENSE	L136C1	16140854
14	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	12190371
15	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.75526
16	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.24474
17	CONSTANT COST MARKUP RATIO	L613/L614	1.32400

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

0045

WORKTABLE E1 PART 1
UNIT COSTS FOR LINEHAUL, TERMINAL, CLERICAL AND SPECIAL SERVICE OPERATIONS

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LINE	DESCRIPTION	UNIT	SOURCE	EXPENSE UNIT	EXPENSE UNIT	EXPENSE UNIT	EXPENSE UNIT	EXPENSE UNIT	EXPENSE UNIT
101	CROSS-SECTION MILE		DBL703C6	00193148	DBL703C6	00069406	DBL703C6	00110699	
102	CAR MILE-OTHER THAN CLERICAL		DBL707C6	0	DBL707C6	0	DBL707C6	0	
103	TRAIN MILE-OTHER THAN CREW		DBL710C6	68399	DBL710C6	00280463	DBL710C6	00247827	
104	TRAIN MILE-CREW		DBL711C6	7.51871	DBL711C6	XX	DBL711C6	XX	
105	LOCOMOTIVE UNIT MILE		DBL712C6	4.18915	DBL712C6	.70523	DBL712C6	.34753	
106	CLOR (CARLOADS HANDLED)-OTHER		DBL715C6	4.00508	DBL715C6	XX	DBL715C6	XX	0
107	CLOR (CARLOADS HANDLED)-CLERICAL		DBL718C6	0	DBL718C6	XX	DBL718C6	XX	0
108	CL OR LG OR TERMINATED-OTHER		DBL718C6	0	DBL718C6	XX	DBL718C6	XX	0
109	CL DR TO OR TERMINATED-CLERICAL		DBL718C6	21.66933	DBL718C6	XX	DBL718C6	XX	0
110	CAR MILE-CLERICAL		DBL717C6	0	DBL717C6	XX	DBL717C6	XX	0
111	SWITCH ENGINE MINUTES		DBL723C6	4.76583	DBL723C6	.72032	DBL723C6	2.17453	
112	TON MILES IN LAKE TRANSFER SERVICE		DBL724C6	0	DBL724C6	0	DBL724C6	0	
113	TONS HANDLED AT COAL TERMINALS		DBL725C6	0	DBL725C6	0	DBL725C6	0	
114	TONS HANDLED AT ORE TERMINALS		DBL726C6	0	DBL726C6	0	DBL726C6	0	
115	TONS HANDLED AT OTHER MARINE TERMINALS		DBL727C6	0	DBL727C6	0	DBL727C6	0	
116	REFRIGERATED CAR MILES		DBL728C6	0	DBL728C6	XX	DBL728C6	XX	0
117	PROTECTIVE SERVICE REEFER TCU DAYS		DBL733C6	0	DBL733C6	XX	DBL733C6	XX	0
118	REFRIGERATED TCU DAYS		DBL731C6	2.09332	DBL731C6	5.19921	DBL731C6	4.03372	
119	OTHER (NON-REFRIGERATED) TCU DAYS		DBL732C6	33.96719	DBL732C6	1.4831	DBL732C6	4.64339	
120	TCU'S LOADED AND UNLOADED		DBL730C6	0.46017	DBL730C6	XX	DBL730C6	XX	0
121	MYU'S LOADED AND UNLOADED		DBL729C6	172.2986	DBL729C6	XX	DBL729C6	XX	0
122	TCU'S PICKED UP AND DELIVERED		DBL734C6	0	DBL734C6	XX	DBL734C6	XX	0

C046

WORKTABLE ET PART 2
OUTPUT UNIT COSTS
UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	UPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	1.47374	.00168001	.00962275	.33693
202	BOX - 50 FOOT GENERAL	D8L802C10	.01094	.14735	.06436	.02843
203	BOX - EQUIPPED	D8L803C2	.0117	.0596	.00707563	.08242
204	GONDOLA - PLAIN	D8L804C2	.02126	.00735724	.00594026	.05708
205	GONDOLA - EQUIPPED	D8L805C10	.06363	.04178	.01019	.16295
206	HOPPER - COVERED	D8L806C10	.06308	.01556	.01379	.14281
207	HOPPER - OT - GENERAL	D8L807C10	.05981	.0044446	.01046	.1553
208	HOPPER - OT - SPECIAL	D8L808C2	.03407	.00502257	.00310734	.08858
209	REFRIGERATOR - MECH.	D8L809C2	.07337	.02581	.00780014	.10064
210	REFRIGERATOR - NON. MECH.	D8L810C2	.01237	.02198	.02674	.03216
211	FLAT - MULTILEVEL	D8L811C2	.00010224	.02017	.00020814	.00026562
212	FLAT - INCLUDING AUTO RACK	D8L812C2	.06194	.14307	.10516	.0
213	FLAT - GENERAL	D8L813C2	.01033	.13687	.07493	.16103
214	TANK <22,000 GAL	D8L814C2	.01033	.06408	.00940087	.02685
215	TANK >22,000 GAL	D8L815C2	.01033	.06408	.00940087	.02685
216	TANK >22,000 GAL	D8L816C2	.01033	.06408	.00940087	.02685
217	ALL OTHER FC	D8L817C2	.0	.00676699	.00033927	.0
218	AUTO RACKS	D8L818C2	.0	.07436	.00942	.0
219	ACCESSORIAL	D8L819C2	.0000573	.00006418	.00011032	.00014898
220	AVERAGE FC	D8L820C2	.03243	.02612	.01009	.09478
221	TOTAL FLAT, MULTILEVEL	L212	.0	.14307	.10516	.0

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WORKTABLE ET PART 2 (CONTINUED)

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LINE	SOURCE	DL EXPENSE			ROI EXPENSE			OPR EXPENSE			DL EXPENSE			ROI EXPENSE		
		UNIT COST	RR OWNED	SOURCE	UNIT COST	RR OWNED	SOURCE	UNIT COST	RR OWNED	SOURCE	UNIT COST	RR OWNED	SOURCE	UNIT COST	RR OWNED	SOURCE
		CH(Y)	(5)		CH(Y)	(6)		CD(R)	(7)		CD(R)	(8)		CD(R)	(9)	
201	DBL801C12		.00436804	DBL801C20		.02502	DBL801C6		240.126	DBL801C14		30704	DBL801C22		1.75863	
202	DBL802C12		.38311	DBL802C20		.1674	DBL802C6		1.57633	DBL802C14		41.80616	DBL802C22		14.2136	
203	DBL803C12		.15496	DBL803C20		.02048	DBL803C6		4.38499	DBL803C14		19.10032	DBL803C22		1.61051	
204	DBL804C12		.01913	DBL804C20		.01547	DBL804C6		2.89102	DBL804C14		6.28346	DBL804C22		1.0694	
205	DBL805C12		.10864	DBL805C20		.0265	DBL805C6		5.17331	DBL805C14		11.17706	DBL805C22		1.52172	
206	DBL806C12		.04046	DBL806C20		.03286	DBL806C6		6.78731	DBL806C14		17.0723	DBL806C22		2.78902	
207	DBL807C12		.01156	DBL807C20		.02719	DBL807C6		6.70514	DBL807C14		2.50794	DBL807C22		1.73367	
208	DBL808C12		.01306	DBL808C20		.00807909	DBL808C6		3.55116	DBL808C14		5.75193	DBL808C22		1.50046	
209	DBL809C12		-.06712	DBL809C20		.02028	DBL809C6		12.02168	DBL809C14		12.234	DBL809C22		1.80868	
210	DBL810C12		.05714	DBL810C20		.05951	DBL810C6		1.9328	DBL810C14		3.97751	DBL810C22		6.41102	
211	DBL811C12		.05243	DBL811C20		.00054716	DBL811C6		.01625	DBL811C14		9.56847	DBL811C22		.05356	
212	DBL812C12		.37199	DBL812C20		.27347	DBL812C6		0	DBL812C14		3.65362	DBL812C22		5.11408	
213	DBL813C12		.35587	DBL813C20		.19482	DBL813C6		7.90203	DBL813C14		24.63531	DBL813C22		14.17256	
214	DBL814C12		.16661	DBL814C20		.02444	DBL814C6		1.19037	DBL814C14		16.85277	DBL814C22		1.58717	
215	DBL815C12		XX	DBL815C20		XX	DBL815C6		XX	DBL815C14		XX	DBL815C22		XX	
216	DBL816C12		XX	DBL816C20		XX	DBL816C6		XX	DBL816C14		XX	DBL816C22		XX	
217	DBL817C12		.01759	DBL817C20		.00093411	DBL817C6		0	DBL817C14		6.08046	DBL817C22		.04338	
218	DBL818C12		.19333	DBL818C20		.2585	DBL818C6		0	DBL818C14		-1.1318	DBL818C22		4.83597	
219	DBL819C12		.0016687	DBL819C20		.0016224	DBL819C6		.00692997	DBL819C14		.01192	DBL819C22		.02584	
220	DBL820C12		.09701	DBL820C20		.05004	DBL820C6		9.83705	DBL820C14		11.58222	DBL820C22		1.51329	
221	L212		.37199	L212		.27347	L212		0	L212		3.65362	L212		5.11408	

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LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y)	RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y)	RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y)	RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CD(Y)	PRIVATE LINE (13)
201	D8L801C8	240.126	D8L801C16		30704	D8L801C24		1.75863	D8L801C26		0	
202	D8L802C8	1.57633	D8L802C16		41.80616	D8L802C24		14.2156	D8L802C26		.23413	
203	D8L803C8	4.38499	D8L803C16		19.10052	D8L803C24		1.61051	D8L803C26		.21285	
204	D8L804C8	2.89102	D8L804C16		6.28546	D8L804C24		1.0624	D8L804C26		.00347663	
205	D8L805C8	6.19337	D8L805C16		11.11706	D8L805C24		1.52175	D8L805C26		.00003989	
206	D8L806C8	6.78731	D8L806C16		17.07523	D8L806C24		2.49095	D8L806C26		.05327	
207	D8L807C8	6.78514	D8L807C16		2.50794	D8L807C24		1.73387	D8L807C26		-.00018653	
208	D8L808C8	3.55118	D8L808C16		5.75193	D8L808C24		.50046	D8L808C26		-.00000256	
209	D8L809C8	12.02169	D8L809C16		12.234	D8L809C24		1.80868	D8L809C26		.0018702	
210	D8L810C8	1.9313	D8L810C16		3.9775	D8L810C24		6.41102	D8L810C26		.00132358	
211	D8L811C8	.07825	D8L811C16		9.96847	D8L811C24		.05456	D8L811C26		.33489	
212	D8L812C8	0	D8L812C16		3.65362	D8L812C24		5.11408	D8L812C26		.1259	
213	D8L813C8	7.90203	D8L813C16		24.63537	D8L813C24		14.17256	D8L813C26		.21036	
214	D8L814C8	1.19057	D8L814C16		18.85277	D8L814C24		1.58717	D8L814C26		.00233253	
215	D8L815C8	XX	XX		XX	XX		XX	D8L815C26		.00125617	
216	D8L816C8	XX	XX		XX	XX		XX	D8L816C26		.07317	
217	D8L817C8	0	D8L817C16		6.08046	D8L817C24		.04338	D8L817C26		0	
218	D8L818C8	0	D8L818C16		-1.1318	D8L818C24		4.83597	D8L818C26		0	
219	D8L819C8	.00699997	D8L819C16		.01192	D8L819C24		1.02584	XX		XX	
220	D8L820C8	4.10024	D8L820C16		11.00356	D8L820C24		1.97804	D8L820C26		.03266	
221	L212	0	L212		3.65362	L212		5.11408	L212		.1259	

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WORKTABLE - PART 3
 OUTPUT UNIT COSTS
 UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STGE CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04349
302	0113	GRAIN	A1L402C3	.02495
303	01195	POTATOES OTHER THAN SHEET	A1L403C3	3.18603
304	012	FRESH FRUITS	A1L404C3	.08329
305	013	FRESH VEGETABLES	A1L405C3	.24379
306		ALL OTHER FARM PRODUCTS	A1L406C3	.0463
307	10	METALLIC ORES	A1L407C3	.007131
308	11	COAL	A1L408C3	.00324601
309	14	NONMETALLIC MINERALS	A1L409C3	.00603676
310	2011	FOOD AND KINDRED PRODUCTS	A1L410C3	.10337
311	202	FRESH MEATS	A1L411C3	1.34667
312	203	DATRY PRODUCTS	A1L412C3	.45837
313	204	CANNED FRUITS/VEG	A1L413C3	.06541
314	2041	GRAIN MILL PRODUCTS	A1L414C3	.0767
315	2042	FLOUR	A1L415C3	.05292
316	2043	PREPARED FEEDS	A1L416C3	.15046
317	2044	CEREALS	A1L417C3	.20022
318	2045	RICE	A1L418C3	.44715
319	2046	PREPARED FLOUR	A1L419C3	.03938
320	2047	CORN PRODUCTS	A1L420C3	.16405
321	2062	REFINED SUGAR	A1L421C3	.13795
322	20821	BEER	A1L422C3	.08321
323	2084	WINES	A1L423C3	.04396
324	20851	WHISKY	A1L424C3	.03907
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07957
326		ALL OTHER FOOD PRODUCTS	A1L426C3	0
327	21	TOBACCO PRODUCTS	A1L427C3	.0636
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.06692
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.04278
330	2432	PLYWOOD OR VENEER	A1L430C3	.06475
331	25	ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	4.22892
332	26	FURNITURE AND FIXTURES	A1L432C3	.28086
333	26211	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.26438
334	26213	NEWSPRINT	A1L434C3	.77086
335	26213	PRINTING PAPER	A1L435C3	.20104
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.02301
337	264	COV PAPER/PAPERBOARD	A1L437C3	.00307097
338	26471	SANITARY TISSUES	A1L438C3	.19559
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT CDST PER TON
340	28	CHEMICALS	A1L440C3	.042
341	281	INDUSTRIAL CHEMICALS	A1L441C3	.01619
342	2812	POTASSIUM OR SODIUM	A1L442C3	.01606
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	.05177
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	.05941
345	29	ALL OTHER CHEMICALS	A1L445C3	.10289
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.02046
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.08446
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	.0089172
349	30	ALL OTHER RUBBER PRODUCTS	A1L449C3	.12889
350	321	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	.02948
351	321	FLAT GLASS	A1L451C3	.0
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	.02951
353	33	ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.0295
354	3312	PRIMARY METAL PRODUCTS	A1L454C3	.05777
355	3352	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	.02336
356	35	ALUMINUM BASIC SHAPES	A1L456C3	.15163
357	34	ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.09512
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.08348
359	344	FAB STRUCT METAL PRODUCTS	A1L459C3	.26735
360	35	ALL OTHER FAB METAL PRODUCTS	A1L460C3	.04228
361	351	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.32208
362	351	ENGINES/TURBINES	A1L462C3	.0
363	352	FARM MACHINERY	A1L463C3	.52982
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.14557
365	353	ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.11287
366	36	ELECTRICAL MACHINERY	A1L466C3	.47035
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	1.38438
368	363	HOUSEHOLD APPLIANCES	A1L468C3	.23053
369	365	RADIO OR TV SETS	A1L469C3	7.90006
370	37	ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.12491
371	3711	TRANSPORTATION EQUIPMENT	A1L471C3	1.08988
372	37112	MOTOR PASSENGER CARS	A1L472C3	1.60462
373	37114	MOTOR TRUCKS	A1L473C3	.26812
374	374	MOTOR VEHICLE PARTS	A1L474C3	.27078
375	44	ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.10049
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	.11915
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.04241
378	46	MISC MIXED SHIPMENTS	A1L478C3	.1395
379	461	MISC MIXED SHIPMENTS NEG INC TOFG	A1L479C3	.11207
380	48	ALL OTHER MIXED SHIPMENTS	A1L480C3	.88631
381	48	HAZARDOUS MATERIALS	A1L481C3	.04388
382	XX	ALL OTHERS	A1L482C3	.57177

WORKTABLE E2 PART 1
UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

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LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RATIO RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED RATIO PRIVATE LINE (3)
101	BOX - 40 FT	A1L501CH	26.2	B3L801C3	2	B3L817C3	0
102	BOX - 50 FT	A1L502CH	33.9	B3L802C3	1.93297	B3L818C3	1.5999
103	BOX - EQUIPPED	A1L503CH	35.1	B3L803C3	1.91891	B3L819C3	1.7084
104	GONDOLA - PLAIN	A1L504CH	25.9	B3L804C3	2.00112	B3L820C3	2.3792
105	GONDOLA - EQUIP.	A1L505CH	33.2	B3L805C3	2.10308	B3L821C3	1.99917
106	HOPPER - COVERED	A1L506CH	31.4	B3L806C3	2.03623	B3L822C3	2.0804
107	HOPPER - OTG	A1L507CH	32.7	B3L807C3	2.01834	B3L823C3	2.25972
108	HOPPER - OTS	A1L508CH	27.4	B3L808C3	2.01281	B3L824C3	2.12113
109	REFRIG - MECH	A1L509CH	46.1	B3L809C3	1.71241	B3L825C3	2.26094
110	REFRIG - NM	A1L510CH	42.9	B3L810C3	2.14638	B3L826C3	2.05156
111	FLAT - TOFC	A1L511CH	59.7	B3L811C3	1.05362	B3L827C3	1.49682
112	FLAT - MULTILEVEL	A1L512CH	54.1	B3L812C3	1.41207	B3L828C3	1.32543
113	FLAT - GENERAL	A1L513CH	34.1	B3L813C3	1.88217	B3L829C3	1.63
114	FLAT - OTHER	A1L514CH	34.6	B3L814C3	2.02687	B3L830C3	1.97882
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	2.05337
116	TANK >22,000 GAL	XX	XX	XX	XX	B3L832C3	2.03282
117	ALL OTHER FC	A1L515CH	39.2	B3L815C3	1.2804	B3L833C3	2.04573
118	AVERAGE FC	A1L516CH	34.4	B3L816C3	1.68899	B3L834C3	1.93793

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WORKTABLE E2 PART 1 (CONTINUED)

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LINE	SOURCE	CURRENT YR EMPTY/LOADED		CIRCUITY LOCAL (5)	CIRCUITY INTERLINE (6)	CIRCUITY AVERAGE (7)	SOURCE	SPOTTED & PULLED RATIO (8)
		ALL CARS (4)	SOURCE					
101	B3L835C3	2	A1L501C1	1.14	A1L501C2	1.193	A1L501C3	1.182
102	B3L835C3	1.6781	A1L502C1	1.22	A1L502C2	1.187	A1L502C3	1.176
103	B3L837C3	1.89506	A1L503C1	1.134	A1L503C2	1.184	A1L503C3	1.176
104	B3L838C3	2.29296	A1L504C1	1.093	A1L504C2	1.151	A1L504C3	1.134
105	B3L839C3	2.08283	A1L505C1	1.11	A1L505C2	1.122	A1L505C3	1.119
106	B3L840C3	2.0152	A1L506C1	1.126	A1L506C2	1.164	A1L506C3	1.148
107	B3L841C3	2.07232	A1L507C1	1.076	A1L507C2	1.137	A1L507C3	1.106
108	B3L842C3	2.09232	A1L508C1	1.202	A1L508C2	1.156	A1L508C3	1.183
109	B3L843C3	1.76383	A1L509C1	1.079	A1L509C2	1.078	A1L509C3	1.078
110	B3L844C3	2.13897	A1L510C1	1.118	A1L510C2	1.159	A1L510C3	1.153
111	B3L845C3	1.15845	A1L511C1	1.060	A1L511C2	1.107	A1L511C3	1.082
112	B3L846C3	1.3705	A1L512C1	1.081	A1L512C2	1.169	A1L512C3	1.122
113	B3L847C3	1.83602	A1L513C1	1.081	A1L513C2	1.177	A1L513C3	1.153
114	B3L848C3	2.00478	A1L514C1	1.088	A1L514C2	1.117	A1L514C3	1.155
115	B3L849C3	2.06537	XX	XX	XX	XX	XX	XX
116	B3L850C3	2.02282	XX	XX	XX	XX	XX	XX
117	B3L851C3	2.00715	A1L515C1	1.146	A1L515C2	1.179	A1L515C3	1.179
118	B3L852C3	1.83271	A1L516C1	1.097	A1L516C2	1.157	A1L516C3	1.135
119	B3L853C3							

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LINE	SOURCE	CD PER INDUSTRY SW (9)	SOURCE	CD PER INTRATERM SW (10)	SOURCE	CD PER INTRATERM SW (11)	SOURCE	CD PER INTERM SW (12)	SOURCE	CD PER INTERM SW (13)
101	A1L521C1	1	A1L521C2	1	A1L521C3	1	A1L521C4	1	A1L521C5	1
102	A1L522C1	1	A1L522C2	1	A1L522C3	1	A1L522C4	1	A1L522C5	1
103	A1L523C1	1	A1L523C2	1	A1L523C3	1	A1L523C4	1	A1L523C5	1
104	A1L524C1	1	A1L524C2	1	A1L524C3	1	A1L524C4	1	A1L524C5	1
105	A1L525C1	1	A1L525C2	1	A1L525C3	1	A1L525C4	1	A1L525C5	1
106	A1L526C1	1	A1L526C2	1	A1L526C3	1	A1L526C4	1	A1L526C5	1
107	A1L527C1	1	A1L527C2	1	A1L527C3	1	A1L527C4	1	A1L527C5	1
108	A1L528C1	1	A1L528C2	1	A1L528C3	1	A1L528C4	1	A1L528C5	1
109	A1L529C1	1	A1L529C2	1	A1L529C3	1	A1L529C4	1	A1L529C5	1
110	A1L530C1	1	A1L530C2	1	A1L530C3	1	A1L530C4	1	A1L530C5	1
111	A1L531C1	1	A1L531C2	1	A1L531C3	1	A1L531C4	1	A1L531C5	1
112	A1L532C1	1	A1L532C2	1	A1L532C3	1	A1L532C4	1	A1L532C5	1
113	A1L533C1	1	A1L533C2	1	A1L533C3	1	A1L533C4	1	A1L533C5	1
114	A1L534C1	1	A1L534C2	1	A1L534C3	1	A1L534C4	1	A1L534C5	1
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C1	1	A1L535C2	1	A1L535C3	1	A1L535C4	1	A1L535C5	1
118	A1L536C1	1	A1L536C2	1	A1L536C3	1	A1L536C4	1	A1L536C5	1

WORKTABLE E2 PART 1 (CONTINUED)

LINE	SOURCE	CD PER INDUSTRY SW (14)	SOURCE	CD PER INTRATERM SW (15)	SOURCE	CD PER INTRATERM SW (16)	SOURCE	CD PER INDUSTRY SW (17)	SOURCE	CD PER INTERM SW (18)
101	A1L521C6	2	A1L521C7	2	A1L521C8	2	A1L521C9	2	A1L521C10	2
102	A1L522C6	2	A1L522C7	2	A1L522C8	2	A1L522C9	2	A1L522C10	2
103	A1L523C6	2	A1L523C7	2	A1L523C8	2	A1L523C9	2	A1L523C10	2
104	A1L524C6	2	A1L524C7	2	A1L524C8	2	A1L524C9	2	A1L524C10	2
105	A1L525C6	2	A1L525C7	2	A1L525C8	2	A1L525C9	2	A1L525C10	2
106	A1L526C6	2	A1L526C7	2	A1L526C8	2	A1L526C9	2	A1L526C10	2
107	A1L527C6	2	A1L527C7	2	A1L527C8	2	A1L527C9	2	A1L527C10	2
108	A1L528C6	2	A1L528C7	2	A1L528C8	2	A1L528C9	2	A1L528C10	2
109	A1L529C6	2	A1L529C7	2	A1L529C8	2	A1L529C9	2	A1L529C10	2
110	A1L530C6	2	A1L530C7	2	A1L530C8	2	A1L530C9	2	A1L530C10	2
111	A1L531C6	2	A1L531C7	2	A1L531C8	2	A1L531C9	2	A1L531C10	2
112	A1L532C6	2	A1L532C7	2	A1L532C8	2	A1L532C9	2	A1L532C10	2
113	A1L533C6	2	A1L533C7	2	A1L533C8	2	A1L533C9	2	A1L533C10	2
114	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C6	2	A1L535C7	2	A1L535C8	2	A1L535C9	2	A1L535C10	2
118	A1L536C6	2	A1L536C7	2	A1L536C8	2	A1L536C9	2	A1L536C10	2

CM PER INTRATERM SW (19)		CM PER INTERTERM SW (20)		CM PER % SW (21)		AVE CM(R) PER CD(R) (22)		AVE MILES BETWEEN % SW (23)		AVE MI B/ INTERCH EVENTS (24)		
LINE	SOURCE	SOURCE	SOURCE	SOURCE	SOURCE	SOURCE	SOURCE	SOURCE	SOURCE	SOURCE		
101	A1L521C11	6	A1L521C12	5.25	A1L521C13	1	B7L201C8	638.8995	A1L561C1	200	B6L301C3	5877
102	A1L522C11	6	A1L522C12	5.25	A1L522C13	1	B7L202C8	638.8995	A1L562C1	200	B6L302C3	1266
103	A1L523C11	6	A1L523C12	5.25	A1L523C13	1	B7L203C8	638.8995	A1L563C1	200	B6L303C3	1089
104	A1L524C11	6	A1L524C12	5.25	A1L524C13	1	B7L204C8	638.8995	A1L564C1	200	B6L304C3	1333
105	A1L525C11	6	A1L525C12	5.25	A1L525C13	1	B7L205C8	638.8995	A1L565C1	200	B6L305C3	906.2316
106	A1L526C11	6	A1L526C12	5.25	A1L526C13	1	B7L206C8	638.8995	A1L566C1	200	B6L306C3	1271
107	A1L527C11	6	A1L527C12	5.25	A1L527C13	1	B7L207C8	638.8995	A1L567C1	200	B6L307C3	1256
108	A1L528C11	6	A1L528C12	5.25	A1L528C13	1	B7L208C8	638.8995	A1L568C1	200	B6L308C3	1250
109	A1L529C11	6	A1L529C12	5.25	A1L529C13	1	B7L209C8	638.8995	A1L569C1	200	B6L309C3	1642
110	A1L530C11	6	A1L530C12	5.25	A1L530C13	1	B7L210C8	638.8995	A1L570C1	200	B6L310C3	1790
111	A1L531C11	6	A1L531C12	5.25	A1L531C13	1	B7L211C8	638.8995	A1L571C1	200	B6L311C3	1785
112	A1L532C11	6	A1L532C12	5.25	A1L532C13	1	B7L212C8	638.8995	A1L572C1	200	B6L312C3	13152
113	A1L533C11	6	A1L533C12	5.25	A1L533C13	1	B7L213C8	638.8995	A1L573C1	200	B6L313C3	548.611
114	A1L534C11	6	A1L534C12	5.25	A1L534C13	1	B7L214C8	638.8995	A1L574C1	200	B6L314C3	1595
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C11	6	A1L535C12	5.25	A1L535C13	1	B7L215C8	638.8995	A1L575C1	200	B6L315C3	1156
118	A1L536C11	6	A1L536C12	5.25	A1L536C13	1	B7L216C8	638.8995	A1L576C1	200	B6L316C3	1689

WORKTABLE E2 PART 1 (CONTINUED)

LINE	SOURCE	CM PER INTRATERM SW (25)	SOURCE	CM PER INTRATERM SW (26)	SOURCE	CM PER INTRATERM SW (27)	SOURCE	CM PER INTRATERM SW (28)	SOURCE	CURRENT YR SEM PER (29)
101	B6L201C35	6.70086	B6L201C36	3.68547	B6L201C37	10.05128	B6L201C38	8.04103	B6L201C39	6.7521
102	B6L202C35	6.70086	B6L202C36	3.68547	B6L202C37	10.05128	B6L202C38	8.04103	B6L202C39	6.7521
103	B6L203C35	6.70086	B6L203C36	3.68547	B6L203C37	10.05128	B6L203C38	8.04103	B6L203C39	6.7521
104	B6L204C35	6.70086	B6L204C36	3.68547	B6L204C37	10.05128	B6L204C38	8.04103	B6L204C39	6.7521
105	B6L205C35	6.70086	B6L205C36	3.68547	B6L205C37	10.05128	B6L205C38	8.04103	B6L205C39	6.7521
106	B6L206C35	6.70086	B6L206C36	3.68547	B6L206C37	10.05128	B6L206C38	8.04103	B6L206C39	6.7521
107	B6L207C35	6.70086	B6L207C36	3.68547	B6L207C37	10.05128	B6L207C38	8.04103	B6L207C39	6.7521
108	B6L208C35	6.70086	B6L208C36	3.68547	B6L208C37	10.05128	B6L208C38	8.04103	B6L208C39	6.7521
109	B6L209C35	6.70086	B6L209C36	3.68547	B6L209C37	10.05128	B6L209C38	8.04103	B6L209C39	6.7521
110	B6L210C35	6.70086	B6L210C36	3.68547	B6L210C37	10.05128	B6L210C38	8.04103	B6L210C39	6.7521
111	B6L211C35	6.70086	B6L211C36	3.68547	B6L211C37	10.05128	B6L211C38	8.04103	B6L211C39	6.7521
112	B6L212C35	6.70086	B6L212C36	3.68547	B6L212C37	10.05128	B6L212C38	8.04103	B6L212C39	6.7521
113	B6L213C35	6.70086	B6L213C36	3.68547	B6L213C37	10.05128	B6L213C38	8.04103	B6L213C39	6.7521
114	B6L214C35	6.70086	B6L214C36	3.68547	B6L214C37	10.05128	B6L214C38	8.04103	B6L214C39	6.7521
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	B6L215C35	6.70086	B6L215C36	3.68547	B6L215C37	10.05128	B6L215C38	8.04103	B6L215C39	1.67521
117	B6L216C35	6.70086	B6L216C36	3.68547	B6L216C37	10.05128	B6L216C38	8.04103	B6L216C39	1.67521
118	B6L217C35	6.70086	B6L217C36	3.68547	B6L217C37	10.05128	B6L217C38	8.04103	B6L217C39	1.67521

0055

WORKTABLE 12 PART 2 ADJUSTMENT FACTORS.
UNIT COST
OTHER ADJUSTMENT FACTORS

LINE	CODE	IDENTIFICATION	SOURCE	AMOUNT
201	AMGW	AVERAGE DISTANCE PER CAR IN WAY TRAINS	B3L747C1	12.70393
202	A1802	AVERAGE TONS PER FLAT CAR	A1L581C1	5.49256
203	A1802	AVERAGE TARE WEIGHT - REF TO - TRAILER/CONTAINER	A1L581C1	1.3
204	A1803	AVERAGE TARE WEIGHT - OTHER DAY - TRAILER/CONTAINER	A1L582C1	1.78
205	A1803	LINEHAUL MILES PER TRAILER DAY	A1L582C1	3.645
206	A1804	TRAILER DAYS PER Q OR T EVENT	A1L583C1	2.0
207	A1801	L/E RATIO - REF TO OTHER - TRAILER/CONTAINER	A1L580C1	1.48
208	ALUW	AVERAGE LOCO UNITS PER UNIT TRAIN	B3L717C1	2.22885
209	ALUW	AVERAGE LOCO UNITS PER WAY TRAIN	B3L717C1	2.89349
210	ALUT	AVERAGE LOCO UNITS PER THROUGH TRAIN	B3L718C1	9.582
211	AGTU	AVERAGE GROSS TONS - UNIT TRAIN	B3L735C1	1.880
212	AGTU	AVERAGE GROSS TONS - WAY TRAIN	B3L736C1	1.880
213	AGT	AVERAGE GROSS TONS - THROUGH TRAIN	B3L737C1	1.880
214	402	TOTAL ENGINE CREWS	D3L167C28/D3L167C31	735844
215	403	TOTAL TRAIN CREWS	D3L168C28/D3L168C31	508438
216	TM(R)	TRAIN MILES - RUNNING	L214 + L215	1244282
217		AVERAGE CREW WAGES (ASSIGNED TO TRAIN MILES-CREW)	A1L104C1	155153
218		PER TRAIN MILE	L216 / L217	7.5341
219		GENERAL OVERHEAD RATIO	D3L612C1	1.04604
220		CONSTANT COST MARKUP RATIO	D3L617C1	1.32404

END OF WORKTABLES

Indices

**PPI - Finished Goods less Food and Energy
Global Insight December 2008
Indexing URCS, R-1 and other costs**

Quarter	Index	URCS	R-1
Annual 2006	1.587	2007	2007
Annual 2007	1 617		
2007-1	1.605		
2007-2	1 614		
2007-3	1.622		
2007-4	1.629		
2008-1	1.645		
2008-2	1.662		
2008-3	1 683		
Base Year	1.655	102.3%	102 3%
2008-4	1.697		
2009-1	1 683		
2009-2	1.665		
2009-3	1 658		
2009-4	1.657		
2010-1	1 681		
Forecast Year	1 664	102.9%	102 9%

Notes:

1. Base Year index based on (2007:4 + 2008:1 + 2008:2 + 2008:3) divided by 4
2. Forecast Year index is based on ((2/3 of 2009:1) + 2009:2 + 2009:3 + 2009:4 + (1/3 of 2010:1)) divided by 4

**Engineering Inflation Factors
Global Insight Forecast**

0058

	<u>Period</u>	<u>Employment Cost</u>	<u>Intermediate Materials</u>
History	2008 2	1.811	1.919
	2008 3	1.831	1.993
	2008 4	1.853	1.817
Forecast	2009:1	1.872	1.717
	2009 2	1.888	1.650
	2009 3	1.900	1.648
	2009 4	1.913	1.654
	2010 1	1.927	1.657

Source: Global Insight (@globalinsight.com) Inflation

Normalized Maintenance December 2008 to Forecast Year		<u>Percent</u>	<u>Use</u>
Labor	Average of Forecast Year/2008 4 (((2/3 of 2009 1)+2009 2+2009 3+2009 4+(1/3 of 2010.1)/4)/2008 4	102.39%	1.024
Material & Supplies	Average of Forecast Year/2008 4 (((2/3 of 2009 1)+2009 2+2009.3+2009 4+(1/3 of 2010 1)/4)/2008 4	91.48%	0.915

December 2008
Prices and Wages

2007:1 2007:2 2007:3 2007:4 2008:1 2008:2 2008:3 2008:4 2009:1 2009:2 2009:3 2009:4 2010:1 2010:2 2010:3		2007:1 2007:2 2007:3 2007:4 2008:1 2008:2 2008:3 2008:4 2009:1 2009:2 2009:3 2009:4 2010:1 2010:2 2010:3	
Producer Prices, Stage of Processing (1982=1 000)		2007:1 2007:2 2007:3 2007:4 2008:1 2008:2 2008:3 2008:4 2009:1 2009:2 2009:3 2009:4 2010:1 2010:2 2010:3	
Finished Goods		1.627 1.662 1.669 1.705 1.743 1.788 1.825 1.721 1.676 1.644 1.649 1.660 1.668 1.687 1.704	
Core (excl. Food & Energy)		1.605 1.614 1.622 1.629 1.645 1.662 1.683 1.697 1.683 1.685 1.658 1.657 1.681 1.667 1.674	
Food		1.641 1.667 1.666 1.705 1.750 1.778 1.811 1.794 1.786 1.767 1.753 1.742 1.744 1.747 1.749	
Energy		1.446 1.559 1.568 1.677 1.762 1.894 1.974 1.487 1.352 1.253 1.308 1.370 1.392 1.461 1.515	
Consumer Goods		1.685 1.730 1.738 1.785 1.833 1.889 1.933 1.784 1.727 1.687 1.697 1.712 1.722 1.748 1.768	
Core Consumer Goods		1.685 1.695 1.706 1.715 1.735 1.753 1.776 1.791 1.772 1.751 1.744 1.744 1.749 1.756 1.764	
Producer Goods		1.488 1.493 1.497 1.502 1.514 1.528 1.547 1.560 1.551 1.538 1.531 1.529 1.531 1.536 1.541	
Intermediate Materials		1.658 1.703 1.714 1.753 1.818 1.919 1.983 1.817 1.717 1.650 1.648 1.654 1.657 1.673 1.688	
Crude Materials		1.938 2.067 2.049 2.228 2.486 2.886 2.841 1.922 1.790 1.747 1.786 1.871 1.861 1.875 2.037	

December 2008 Productivity and Costs	2008 1	2008 2	2008 3	2008 4	2009 1	2009 2	2009 3	2009 4	2010:1	2010:2	2010:3	2010 4
Index, Seasonally Adjusted Nonfarm Business Productivity & Costs (1992=1 000)												
Output per Hour	1 395	1 408	1 411	1 409	1 407	1 414	1 423	1 431	1 438	1 447	1 456	1 461
Compensation per Hour	1 795	1 811	1 831	1 853	1 872	1 886	1 900	1 913	1 927	1 939	1 952	1 962
Unit Labor Costs	1 287	1 286	1 298	1 315	1 330	1 334	1 335	1 337	1 340	1 340	1 341	1 343
Manufacturing Output per Hour	1 840	1 831	1 826	1 834	1 849	1 878	1 902	1 914	1 921	1 936	1 949	1 961
Durable Goods Industries	2 155	2 132	2 149	2 131	2 142	2 178	2 213	2 229	2 252	2 275	2 300	2 319
Nondurable Goods Industries	1 550	1 552	1 523	1 559	1 575	1 599	1 612	1 616	1 613	1 620	1 628	1 631
Employment Cost Index (Dec 2005=1 000)												
Total Compensation	1 073	1 079	1 086	1 092	1 100	1 105	1 110	1 115	1 122	1 127	1 132	1 137
Wages	1 076	1 084	1 090	1 095	1 100	1 103	1 107	1 111	1 115	1 119	1 123	1 128
Benefits	1 064	1 069	1 075	1 084	1 100	1 109	1 118	1 125	1 138	1 144	1 152	1 156

COFO

0061

PPI - Fuels - #2 Diesel Fuel
Global Insight July 2008
Indexing GMA 1982 Fuel Cost

<u>Monthly</u>	<u>Index</u>	<u>Base Year</u>
Annual 1982	100 0	
2007-1	180.9	
2007-2	193 5	
2007-3	200 2	
2007-4	238 0	
2007-5	226.5	
2007-6	227.6	
2007-7	243 5	
2007-8	231.2	
2007-9	246 2	
2007-10	249.6	
2007-11	296 7	
2007-12	271 9	
2008-1	278.2	
2008-2	287.5	
2008-3	353 7	
2008-4	365.1	
2008-5	398 2	
2008-6	421.0	
2008-7	431 9	
2008-8	346 9	
2008-9	342.2	3.369

Notes:

1. Base Year index based on sum (2007:10 to 2008:9) divided by 12

Producer Price Index-Commodities

Series Id: WPU057303

Not Seasonally Adjusted

Group: Fuels and related products and power

Item: No. 2 diesel fuel

Base Date: 198200

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1998	53.9	51.3	47.6	50	50	45.8	44.7	44.4	48.1	47.3	46.1	39	47.4
1999	40.2	38.1	43.2	53.1	53	53.5	59.8	65.6	68.8	67.5	71.9	72.7	57.3
2000	76.1	86.1	90	84.1	82.8	85.7	89.5	92.1	110.8	110	110.4	101.6	93.3
2001	96.7	92.4	83.5	86.4	93.1	90.2	81.6	82	91.6	75.9	71.3	56.2	83.4
2002	58.9	60	69.7	76.9	74.7	73.3	77.6	80.4	92.3	98.7	85.5	86.8	77.9
2003	97.6	123.8	129.4	102.3	87.9	89.8	92.7	96.6	91.1	101.1	95.9	98.1	100.5
2004	109.3	103.7	109.7	119.9	121	114.2	123	135.1	140.9	166.6	159.7	135.3	128.2
2005	141.1	149.5	173.3	175.4	170.8	187.2	189.8	200.6	212.6	264.1	206.2	198.5	189.1
2006	197.1	196.2	206.5	230.4	239.6	246.9	237.5	250.2	201.3	197.5	197.2	203	216.9
2007	180.9	193.5	220.2	238	226.5	227.6	243.5	231.2	246.2	249.6	296.7	271.9	235.5
2008	278.2	287.5	353.7	365.1	398.2	421	431.9	346.9(p)	342.2(p)	282.3(p)	224.9(p)		

p : Preliminary. All indexes are subject to revision four months after original publication

Base and Forecast Years Traffic Data

.

Traffic Statistics Base Year October 2007 to September 2008
Essex to Miner Line, Essex to Miner, MO

Car Type	STCC	Origin	Destination	Off Jct/Road to	Tons	Revenue	Cars	On Branch	Off Branch	Total O/W	Total O/W
		City	City	On Jct/Road Fr				Miles o/w	Miles o/w	On Branch Miles	Off Branch Miles
Plain Gondola - Private											
Local	3312120	Newport, AR	Miner, MO		92	2,161	1	18.0	293.0	18	293 x
Plain Gondola - Railroad											
Local	3312120	Newport, AR	Miner, MO		92	2,143	1	18.0	293.0	18	293 x
Equipped Gondola - Railroad											
Local	3312120	Newport, AR	Miner, MO		184	4,304	2	18.0	293.0	36	596 x
Flat Cars - Other - Railroad											
Interchanged	3312433	Miner, MO	Cherry Point, WA	Kansas City/BNSF	3,585	75,628	40	18.0	517.0	720	20,660 x
Covered Hopper - Railroad											
Local	113710	Sikeston, MO	Ogden, UT		2,390	99,358	23	15.0	1,995.0	345	39,885 x
Equipped Box Car - Railroad											
Local	2631117	Pinebluff	Sikeston, MO		13,499	415,143	163	17.0	255.0	2,771	41,965 x
Equipped Box Car - Private											
Local	2631117	Pine Bluff, AR	Sikeston, MO		3,526	98,383	37	17.0	255.0	629	9,435 x
Plain Box Car - Railroad											
Local	2631117	Pine Bluff, AR	Sikeston, MO		162	5,527	2	17.0	255.0	34	510 x
Total					23,530	702,647	269			4,571	110,047

0063

Traffic Statistics Forecast Year February 2009 to January 2010
Essex to Miner Line, Essex to Miner, MO

Car Type	STCC	Origin City	Destination City	Off Jct/Road to On Jct/Road Fr	Tons	Revenue	Cars	On Branch Miles o/w	Off Branch Miles o/w	Total O/W On Branch Miles	Total O/W Off Branch Miles
Plain Gondola - Private											
Local	3312120	Newport, AR	Miner, MO		92	2,228	1	18 0	293 0	18	293 x
Plain Gondola - Railroad											
Local	3312120	Newport, AR	Miner, MO		92	2,207	1	18 0	293.0	18	293 x
Equipped Gondola - Railroad											
Local	3312120	Newport, AR	Miner, MO		194	4,433	2	18 0	293.0	36	586 x
Flat Cars - Other - Railroad											
Interchanged	3312433	Miner, MO	Cherry Point, WA	Kansas City/BNSF	3,585	77,897	40	18 0	517 0	720	20,680 x
Equipped Box Car - Railroad											
Local	2631117	Pinebluff	Sikeston, MO		13,499	427,597	163	17 0	255.0	2,771	41,565 x
Equipped Box Car - Private											
Local	2631117	Pine Bluff, AR	Sikeston, MO		3,526	101,334	37	17 0	255 0	629	9,435 x
Plain Box Car - Railroad											
Local	2631117	Pine Bluff, AR	Sikeston, MO		162	5,693	2	17 0	255 0	34	610 x
Total					21,140	621,388	246			4,226	73,362

Forecast Year Revenue Includes 3% Increase on January 1, 2009 for all traffic

0064

EPM260 ROUTE TRACE BACK - STATION 3-3-3 PAGE 01 LAST

SHORTEST ROUTE BETWEEN CAMJCT AR AND DEXJCT MO FOR NODE PATH
MILEAGE = 287.53 + *5.5 miles To beginning of line* = 293 **0065**

STATION	STATION	STATION	STATION	STATION	STATION
CAMJCT	-AR DIAZ	-AR NEWPORT	-AR BALKNOB	-AR KENSETT	-AR NLITROCK -AR
KENSETT	-AR BALKNOB	-AR DIAZ	-AR POPBLU4TH-MO	POPBLUFF	-MO POPBLU4TH-MO
CHAJCT	-MO DEXJCT	-MO			

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN DEXJCT MO AND EIGHTEENSTKS FOR NODE PATH
MILEAGE = 511.74 + *5.5 miles To beginning of line* = 517.24

0066

STATION	STATION	STATION	STATION	STATION	STATION
DEXJCT -MO	CHAJCT -MO	POPBLU4TH-MO	POPBLUFF -MO	POPBLU4TH-MO	CHAJCT -MO
MOJCT -MO	NDEXTER -MO	QUARRY -MO	CAPJCT -MO	GORHAM -IL	CHESTER -IL
MENARD -IL	GAGJCT -IL	FLINTON -IL	DUPO -IL	VALJCT -IL	ILLSTALIN-MO
STLOUIS -MO	SARPYAVE -MO	LAKJCT -MO	KIRK -MO	RIVJCT -MO	SEDALIA -MO
PLEHILL -MO	INDJCT -MO	INDEPENDENCE-MO	ROCCREJCT-MO	TROAVENUE-MO	BROADWAY -MO
MINAVE -KS	FAIRFAX -KS	MINAVE -KS	CYPRESS -MO	HICSTREET-MO	ARMYARD -MO
ARMOURDAL-KS	EIGHTEENST-KS				

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN DEXJCT MO AND OGDEN UT FOR NODE PATH - **0067**
MILEAGE = 1589.16 + 5.5 miles To beginning of line = 1,594.66

STATION	STATION	STATION	STATION	STATION	STATION
DEXJCT -MO	CHAJCT -MO	IVES -MO	POPBLU4TH-MO	PIEDMONT -MO	PILKNOB -MO
BISMARCK -MO	CADET -MO	DESOTO -MO	HORINE -MO	RIVERSIDE-MO	DAVJCT -MO
LESPERANC-MO	ILLSTALIN-MO	VALJCT -IL	DUPO -IL	VALJCT -IL	ILLSTALIN-MO
STLOUIS -MO	SARPYAVE -MO	LAKJCT -MO	KIRK -MO	PACE -MO	HERMANN -MO
RIVJCT -MO	SEDALIA -MO	PLEHILL -MO	INDEPENDENCE-MO	ROCCREJCT-MO	TROAVENUE-MO
BROADWAY -MO	HICSTREET-MO	ARMYARD -MO	ARMOURDAL-KS	EIGHTEENST-KS	ETOPEKA -KS
WTOPEKA -KS	MENOKEN -KS	AIKINS -KS	FRANKFORT-KS	UPLSTATIO-KS	MARYSVILL-KS
FAIRBURY -NE	HASTINGS -NE	GIBBON -NE	KEARNEY -NE	OFALLONS -NE	JULESBURG-CO
EGBERT -WY	WCHEYENNE-WY	BORIE -WY	DALE -WY	HERMOSA -WY	ELARAMIE -WY
LARAMIE -WY	WALCOTT -WY	TIPTON -WY	BITCREEK -WY	ROCSRING-WY	GRANGER -WY
OGDEN -UT					

NEXT REQUEST CODE ACTION
EPM00133: INQUIRY PROCESS COMPLETED

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN PINBLUFF AR AND DEXJCT MO FOR STATION PATH

MILEAGE = 249.80 + 5.5 miles TO beginning of Abandoned line = 255.30

STATION	STATION	STATION	STATION	STATION	STATION
PINBLUFF -AR	PBJCT -AR	BALDWIN -AR	WHIBLUFF -AR	REDFIELD -AR	HENSLEY -AR
HIGGINS -AR	DRUSPUR -AR	GRAMT -AR	ELITROCK -AR	K 003 ***	ARKRIVER -AR
NLITROCK -AR	VALENTINE-AR	JACKSONVI-AR	JAX -AR	CABOT -AR	WACROSS -AR
WARLONCOU-AR	BEEBE -AR	MCRAE -AR	MACK -AR	HIGGINSON-AR	HIG -AR
KENSETT -AR	JUDSONIA -AR	JUD -AR	BALKNOB -AR	RUSJCT -AR	BRADFORD -AR
GLAJCT -AR	OLYPHANT -AR	JIFFY -AR	SBRIJCT -AR	NBRIJCT -AR	NEWPORT -AR
DIAZ -AR	CAMJCT -AR	TUCKERMAN-AR	ALICIA -AR	MINTURN -AR	MINJCT -AR
HOXIE -AR	WALRIDGE -AR	MURJCT -AR	OKEAN -AR	DELAPLAIN-AR	PEAORCHAR-AR
KNOBEL -AR	CORNING -AR	ARKSTALIN-MO	NEELYVILL-MO	HARVIELL -MO	STANLEY -MO
POPBLU4TH-MO	POPBLUFF -MO	POPBLU4TH-MO	BOEVING -MO	JUNLAND -MO	FISK -MO
IVES -MO	BESS -MO	DUDLEY -MO	DEXTER -MO	CHAJCT -MO	DEXJCT -MO

NEXT REQUEST

CODE

ACTION

EPM00133: INQUIRY PROCESS COMPLETED

On-Branch Local Train Operations and Statistics

Base Year - Essex to Miner Line, Essex to Miner, MO**0069**

Number Of Cars	Destination/ Origin	Miles On Branch	Number of Trips
225	Sikeston, MO	17.00	99
44	Miner, MO	18.10	26
<hr/>			
269			

Train Miles	99 trips to Sikeston (99*17.0*2) + 26 Add. Trips to Miner (26*1.1*2)	3,423
Train Hours	5 hours per RT x 99 trips	495

Crew Wages	Overtime + Recrews	\$ 75,852
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Forecast Year - Essex to Miner Line, Essex to Miner, MO

0070

Number Of Cars	Destination/ Origin	Miles On Branch	Number of Trips
202	Sikeston, MO	17.00	99
44	Miner, MO	18 10	26
<hr/>			
246			

Train Miles	99 trips to Sikeston (99*17.0*2) + 26 Add. Trips to Miner (26*1.1*2)	3,423
Train Hours	5 hours per RT x 99 trips	495

Crew Wages	Overtime + Recrews	\$ 75,852
------------	--------------------	-----------

LSI55

0071

POPLAR BLUFF, MO TO POPLAR BLUFF, MO

TRAIN: LSI55 POPLAR BLUFF, MO TO POPLAR BLUFF, MO

 EFFECTIVE: 12/18/08 OPERATES: MO-TU-WE-TH-FR-SA

 TYPE: L-Local/Traveling Switch/Dodger CATEGORY: L-Local

 POWER REQUIREMENT: NO-2 ** AX-4 ** HP-2000

 POWER SHARES:

 MANAGER/PHONE: JOHN GREENLEE/614-3246 SERVICE UNIT: 4

 NUMB WO=NO * ATCS=YES * PSEUDO=NO * SEQ CHECK=NO * RCL=NO * IMT=NO

 TAP=YES

1000 MI INSPECTIONS:

1500 MI INSPECTIONS:

CONNECTION FROM CONNECTION TO

				ARRV	DEPT	CREW	CREW	TERM	ROAD	
				STN	STN	ON	TIME	TIME	TIME	CREW
						DUTY	HR:MI	HR:MI	HR:MI	MILES
--- DAY 0 ---										
OR-STA	POPBLUFF	MO	(X 166)		100P	800A				
WK-STA	DEXTER	MO	(XD024)	145P	215P			0:30	0:45	
WK-STA	SIKESTON	MO	(XD046)	220P	225P			0:05	0:05	
WK-STA	MALDEN	MO	(C 191)	245P	315P			0:30	0:20	
WK-STA	DELTA	MO	(C 144)	500P	500P			0:00	1:45	
TM-STA	POPBLUFF	MO	(X 166)	800P		12:00		3:00		230
*****				*****	*****	*****	*****	*****	*****	*****
TOTALS:						CR=1		1:05	5:55	230

WORK:

POPBLUFF MO (X 166) OR-EOT (REAR END)
 OR-INDU (Industry)
 Connection Standards for LSI55 (ETD 100P MTWTFS)
 Yblk INDU * cutoff 100A T T S *depart same day
 Yblk LS55 * cutoff 100A MTWTFS *depart same day
 Yblk TYSO * cutoff 100A M T *depart same day
 Yblk SIKE * cutoff 100A M T *depart same day

 DEXTER MO (XD024) PU-POPB (Poplar Bluff) FROM YARD
 PU-INDU (Industry) FROM YARD
 Connection Standards for LSI55 (ETD 215P MTWTFS)

0072

Yblk LS55		* cutoff 700A	MTWTFS	*depart same day
Yblk TYSP		* cutoff 700A	M T	*depart same day
Yblk POPB		* cutoff 700A	MTWTFS	*depart same day
Yblk TYSO		* cutoff 700A	M T	*depart same day
Yblk SIKE		* cutoff 700A	M T	*depart same day
Yblk LS50		* cutoff 700A	M T	*depart same day

SIKESTON	MO	(XD046)	PU-POPB (Poplar Bluff) FROM YARD
			PU-INDU (Industry) FROM YARD
Connection Standards for		LSI55	(ETD 225P	MTWTFS
Default		* cutoff 700A	M T	*depart same day

MALDEN	MO	(C 191)	PU-POPB (Poplar Bluff) FROM YARD
			PU-INDU (Industry) FROM YARD
Connection Standards for		LSI55	(ETD 315P	MTWTFS
Default		* cutoff 700A	T T S	*depart same day

DELTA	MO	(C 144)	PU-POPB (Poplar Bluff) FROM YARD
			PU-INDU (Industry) FROM YARD
Connection Standards for		LSI55	(ETD 500P	MTWTFS
Default		* cutoff 700A	MTWTFS	*depart same day

POPBLUFF	MO	(X 166)	SO-POPB (Poplar Bluff) FOR YARD
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REMARKS:

REVISED: 12/26/2008 08:13:47 AM

Normalized M of W and Rehabilitation Cost

M P 196 70 to 211.09
M P 211 09 to 216.27

Equation:

19 57

0073

ESTIMATED ANNUAL MAINTENANCE COST PER MILE FOR THE SEGMENT OF THE TRACK
between M.P. 196.70 and M.P. 216.27

CLASS 1 STANDARD

ROADWAY MAINTENANCE	QUANT.	UNIT	COST/UNIT	CYCLE OR LIFE	AVE. COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
PROGRAMMED TRACK MAINTENANCE:							
Replace Ties 270/mi ea 8 yrs	270	per mile					
Cross Ties 7 x 9 x 8' & Spikes	5,284	Each	\$38 50	8 yrs	\$1,289	0 92	\$1,311
Switch Ties (20% replacement)	241	Each	\$56 00	8 yrs	\$86	0 82	\$87
Replace cross ties	4 40	Days	\$22,500	8 yrs	\$632	1 02	\$638
Replace switch ties	12 05	Days	\$1,500	8 yrs	\$115	1 02	\$116
Company Service	725	Crew/Miles	\$9 00	8 yrs	\$42	1 02	\$42
Work Train Service	1 38	Days	\$1,000 00	8 yrs	\$9	1 02	\$9
Unload ties (Contract)	5,525	Each	\$0 50	8 yrs	\$18	1 02	\$18
Pick up & dispose of scrap ties (Contract)	5,525	Each	\$1 50	8 yrs	\$53	1 02	\$54
MSE	0 80	%			\$11		\$11
Sales Tax	4 00	%			\$55		\$56
					\$2,320		\$2,342
Surface and Line Track							
Ballast (5 cars/mile)	9,765	Ton	\$6 50	8 yrs	\$406	0 92	\$410
Unload Ballast	4	Days	\$2,000	8 yrs	\$50	1 02	\$51
Surface & Line Track	7	Days	\$10,000	8 yrs	\$417	1 02	\$421
Company Service	730	Crew/Miles	\$9 00	8 yrs	\$42	1 02	\$42
Work Train	4	Days	\$1,000 00	8 yrs	\$25	1 02	\$25
Sales Tax	4 00	%			\$16		\$16
					\$956		\$965
Road Crossings (57 Ea)							
Prefab crossings	1080	Ft	\$70 00	15 yrs	\$258	0 92	\$260
Asphalt Crossings	288	Ft	\$85.00	15 yrs	\$78	0 92	\$79
Concrete Crossings	422	Ft	\$110 00	15 yrs	\$156	0 92	\$159
Gravel Crossing	148	Ft	\$10 00	20 yrs	\$4	0 92	\$4
Replace Road crossing material	160	Days	\$1,200	15 yrs	\$653	1 02	\$660
Flashing Lights	12	Pair	\$60,000	30 yrs	\$1,226	0 92	\$1,237
Install Flashing Lights	12	Pair	\$32,000	30 yrs	\$654	1 02	\$661
Crossbuck Signs	62	Each	\$110 00	20 yrs	\$17	0 92	\$17
Install Crossing Signs(X-bucks)	62	Each	\$70	20 yrs	\$11	1 02	\$11
Whistle Posts	74	Each	\$16 00	20 yrs	\$3	0 92	\$3
Install Whistle Post Signs	74	Each	\$70	20 yrs	\$13	1 02	\$13
MSE	0 80	%			\$4		\$4
Sales Tax	4 00	%			\$18		\$18
					\$3,097		\$3,126

0074

NON-PROGRAM TRACK MAINTENANCE:	COST	UNIT	QUANTITY	AVE. COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
3 man Section Gang (Foreman & 2 Sectionn	\$750	/Day	33	\$1,255	1 02	\$1,268
Track Inspector (Inspect Weekly) (40 miles/	\$350	/Day	25	\$455	1 02	\$460
Signal Maintenance - Crossing Protection-Li	\$1,600	/Each	0	\$0	1 02	\$0
Signal Material	\$400	/Each	0	\$0	0 92	\$0
Rail Replacement 1 rail/3 miles	\$15 00	/LF	254	\$195	0 92	\$197
Vegetation Control	\$355 00	/Mile	20	\$355	1.02	\$359
Bridge Inspection	\$0 70	/LF	1,515	\$54	1 02	\$55
Bridge Maintenance	\$4 50	/LF	1,515	\$348	1 02	\$352
Bridge Material	\$4 50	/LF	1,515	\$348	1 02	\$352
MSE			0 80 %	\$4		\$4
Sales Tax			4 00 %	\$22		\$22
				<u>\$3,037</u>		<u>\$3,069</u>

NORMALIZED MAINTENANCE COST PER MILE PER YEAR = \$9,410 \$9,502

1/12/2009

TOTAL NORMALIZED MAINTENANCE COST PER YEAR = \$184,152 \$185,949

Sikeston Subdivision - Essex to Miner

Line No.	Property Type	Address	Owner	Material	Quantity	Estimate	Notes	Crossing the Right of Way
210.87	Pub	446195Y	Fair St.	XBucks	Timber	24		
210.94	Pub	446198U	Business	XBucks	Timber	40		
210.95	Pub	446199B	N. West St.	XBucks	Concrete	70	4918	5501
211.16	Priv	446201A	Business	XBucks	Sectional Timber	24	1686	1886
211.35	Pub	446203N	Stoddard St.	XBucks	Sectional Timber	40	2810	3144
211.44	Pub	446204V	Scott St.	Flashers	Sectional Timber	40	2810	3144
211.51	Pub	446205C	New Madrid St.	XBucks	Sectional Timber	56	3934	4401
211.61	Pub	446206J	S. Kingshighway	XBucks	Sectional Timber	40	2810	3144
211.7	Pub	446207R	N. Ranney St.	XBucks	Sectional Timber	40	2810	3144
211.74	Pub	446107L	Prairie Ave.	XBucks	Sectional Timber	40	2810	3144
211.89	Pub	446108T	Moore Ave.	XBucks	Sectional Timber	32	2248	2515
212.05	Pub	446110U	US Highway 61	Flashers	Rubber	80	14680	6287
212.37	Priv	446112H	Business	Stop Sign	Asphalt	20	1405	1572
212.51	Pub	446113P	Linn St.	XBucks	Sectional Timber	32	2248	2515
212.6	Pub	446115D	Ingram St.	XBucks	Asphalt	32	2248	2515
212.95	Pub	446116K	Selma St.	XBucks	Sectional Timber	48	3372	3772
213.2	Pub	446117S	Country Club Rd.	XBucks	Asphalt	32	2248	2515
213.41	Pub	446118Y	Mitchell St.	XBucks	Sectional Timber	32	2248	2515
213.62	Pub	446120A	Bridgers/Pin Ent.	XBucks	Gravel	20	1405	1572
213.79	Pub	446121G	Edwards St.	XBucks	Sectional Timber	32	2248	2515
214.1	Priv	446122N	Business	Stop Sign	Bank and Asphalt	24	1686	1886
214.2	Priv	446123V	Business	Stop Sign	Bank and Asphalt	24	1686	1886
214.22	Priv	446124C	Business	Stop Sign	Bank and Asphalt	32	2248	2515
214.24	Priv	446125J	Business	Stop Sign	Bank and Asphalt	24	1686	1886
214.25	Priv	446126R	Business	Stop Sign	Bank and Asphalt	16	1124	1257
214.52	Pub	446127X	State Route H	Flashers	Asphalt	56	3934	4401
214.59	Priv	446128E	Business	Stop Sign	Sectional Timber	40	2810	3144
214.65	Priv	446129L	Business	Stop Sign	Sectional Timber	40	2810	3144
214.8	Pub	446130F	US Interstate 55	None	RR Under			
215.1	Priv	446131M	Business	Stop Sign	Sectional Timber	40	2810	3144
215.2	Priv	446132U	Business	Stop Sign	Sectional Timber	32	2248	2515

Sikeston Subdivision - Essex to Miner

Line	Property	Owner	Address	Structure	Material	Surface	Area	Estimate	Rehab Cost	Rehab Cost
215.3	Pub	446133B	DEWITT ROAD	XBucks	Sectional Timber	24	1686	1886	1886	1886
215.59	Pub	446134H	COUNTY ROAD 539	XBucks	Sectional Timber	24	1686	1886	1886	1886
215.96	Priv	446135P	Residence	Stop Sign	Bank and Aspha	16	1124	1257	1257	1257
216.25	Priv	446136W	Business	XBucks	Sectional Timber	16	1124	1257	1257	1257

Total Crossing rehab cost	215508	115700	99809
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Cost of Capital

**UNION PACIFIC RAILROAD
2007 COST OF CAPITAL**

	Nominal Cost	GDP Deflator	Real Cost	Pre-Tax Adjustment	Pre-Tax Cost	Capital Structure	Weighted Cost
Preferred Equity	0	1.026	0.0%	63.0%	0.0%	0.00%	0.00%
	1.1268	1.026	9.8%	63.0%	15.6%	79.32%	12.37%
	1.0615	1.026	3.5%		3.5%	20.68%	0.72%
							13.1%
				Real Cost of Capital			
Preferred Equity	0		0.0%	63.0%	0.0%	0.00%	0.00%
	1.1268		12.7%	63.0%	20.1%	79.32%	15.96%
	1.0615		6.2%		6.2%	20.68%	1.27%
							17.2%
				Nominal Cost of Capital			
				Deflator (Nominal - Real)			4.15%

The 2 6% Gross Domestic Product (GDP) price deflator is based on an index of 119.997 for 2007 and 123.122 for 2008, as drawn from Table 1.1.9 of the December 2008 SURVEY OF CURRENT BUSINESS

Cost of Capital drawn from September 24, 2008 STB decision, served September 26, 2008

A combined Federal and State Tax rate of 37% was used.

2008 Car Hire Receivable and Payable

Union Pacific Railroad
Offline Receipts By AAR_Cd
Yr 2007

0079

Year	AAR_Cd	Description	Quantity	Value
2007	C111	Covered Hoppers	4,543,872	189,332
2007	C112	Covered Hoppers	5,375,121	223,863
2007	C113	Covered Hoppers	38,326,923	1,513,622
2007	C114	Covered Hoppers	10,189,888	424,570
2007	C241	Covered Hoppers	153	6
2007	C311	Covered Hoppers	6,103	254
2007	C312	Covered Hoppers	289	11
2007	C313	Covered Hoppers	5,836,313	247,348
2007	C314	Covered Hoppers	4,740,958	187,540
2007	C413	Covered Hoppers	29,848	1,244
2007	C414	Covered Hoppers	14,043	585
			67,163,389	2,798,475
2007	A000	Equipped Box Cars	0	0
2007	A113	Equipped Box Cars	46	2
2007	A114	Equipped Box Cars	45	2
2007	A123	Equipped Box Cars	3,231	135
2007	A232	Equipped Box Cars	236,500	9,854
2007	A235	Equipped Box Cars	8,879	370
2007	A302	Equipped Box Cars	2,925,878	121,903
2007	A305	Equipped Box Cars	2,398	100
2007	A332	Equipped Box Cars	5,832	243
2007	A402	Equipped Box Cars	2,927,470	121,978
2007	A403	Equipped Box Cars	10,821,228	450,885
2007	A405	Equipped Box Cars	281,589	10,900
2007	A406	Equipped Box Cars	2,870,934	119,622
2007	A407	Equipped Box Cars	709,721	29,572
2007	A410	Equipped Box Cars	634	26
2007	A416	Equipped Box Cars	13,741	573
2007	A427	Equipped Box Cars	3,147	131
2007	A432	Equipped Box Cars	80,904	3,371
2007	A433	Equipped Box Cars	221,610	9,234
2007	A435	Equipped Box Cars	35,248	1,469
2007	A436	Equipped Box Cars	232,382	9,683
2007	A437	Equipped Box Cars	1,346	58
2007	A446	Equipped Box Cars	344,170	14,340
2007	A602	Equipped Box Cars	798,071	33,253
2007	A603	Equipped Box Cars	3,562,523	148,438
2007	A605	Equipped Box Cars	8,615	359
2007	A606	Equipped Box Cars	2,251,506	93,813
2007	A607	Equipped Box Cars	271,720	11,322
2007	A632	Equipped Box Cars	72,289	3,012
2007	A633	Equipped Box Cars	352,703	14,696
2007	A635	Equipped Box Cars	19,867	828
2007	A636	Equipped Box Cars	3,939,463	164,144
2007	A645	Equipped Box Cars	71,099	2,962
2007	A646	Equipped Box Cars	3,722	155
2007	A800	Equipped Box Cars	41,097	1,712
2007	A806	Equipped Box Cars	2,910,561	121,273
2007	A836	Equipped Box Cars	199,260	8,303
			36,209,235	1,508,718
2007	E131	Equipped Gondolas	109,852	4,577
2007	E141	Equipped Gondolas	4,787	199
2007	E231	Equipped Gondolas	4,860	203
2007	E240	Equipped Gondolas	542	23
2007	E241	Equipped Gondolas	971,341	40,473
2007	E330	Equipped Gondolas	1,450	60

Union Pacific Railroad
Offline Receipts By AAR_Cd
Yr 2007

0080

0000

Yr	AAR_Cd	Description	Receipts	Expenses
2007	E431	Equipped Gondolas	27,858	1,181
2007	E440	Equipped Gondolas	1,098,880	45,787
2007	E441	Equipped Gondolas	113,887	4,745
2007	E507	Equipped Gondolas	599,044	24,980
2007	E520	Equipped Gondolas	587	24
2007	E524	Equipped Gondolas	1,811	75
2007	E530	Equipped Gondolas	3,322,877	138,453
2007	E531	Equipped Gondolas	729,155	30,381
2007	E534	Equipped Gondolas	6,843,960	276,832
2007	E540	Equipped Gondolas	99,729	4,155
2007	E541	Equipped Gondolas	158,392	6,600
2007	E544	Equipped Gondolas	1,046	44
2007	E630	Equipped Gondolas	110,711	4,613
2007	E631	Equipped Gondolas	12,892	537
2007	E634	Equipped Gondolas	10,450	435
2007	E635	Equipped Gondolas	533	22
2007	E640	Equipped Gondolas	50,103	2,088
2007	E641	Equipped Gondolas	1,282	54
2007	E730	Equipped Gondolas	2,772,806	115,534
2007	E735	Equipped Gondolas	233,238	9,718
2007	E830	Equipped Gondolas	15,215	634
			<u>17,097,276</u>	<u>712,387</u>
2007	F102	Flat Cars - Gen. Svc	9,365	390
2007	F106	Flat Cars - Gen. Svc	2,827	118
2007	F202	Flat Cars - Gen. Svc	14,552	606
2007	F206	Flat Cars - Gen. Svc	5,283	219
			<u>32,007</u>	<u>1,334</u>
2007	V411	Flat Cars - Multi-level	5,162,687	215,112
2007	V498	Flat Cars - Multi-level	70,969	2,957
2007	V941	Flat Cars - Multi-level	1,553,038	64,710
2007	V961	Flat Cars - Multi-level	225,233	9,385
2007	V971	Flat Cars - Multi-level	843,001	35,125
2007	V978	Flat Cars - Multi-level	1,440	60
			<u>7,856,368</u>	<u>327,349</u>
2007	F115	Flat Cars - Other	12,074	503
2007	F116	Flat Cars - Other	23,173	966
2007	F123	Flat Cars - Other	31,451	1,310
2007	F124	Flat Cars - Other	7,235	301
2007	F126	Flat Cars - Other	56,354	2,348
2007	F141	Flat Cars - Other	1,516	63
2007	F151	Flat Cars - Other	59	2
2007	F152	Flat Cars - Other	10	0
2007	F153	Flat Cars - Other	652	27
2007	F154	Flat Cars - Other	8,098	337
2007	F155	Flat Cars - Other	1,510	63
2007	F212	Flat Cars - Other	1,009	42
2007	F213	Flat Cars - Other	7,359	307
2007	F215	Flat Cars - Other	16,509	688
2007	F216	Flat Cars - Other	12,333	514
2007	F223	Flat Cars - Other	96,286	4,012
2007	F226	Flat Cars - Other	7,242	302
2007	F242	Flat Cars - Other	76,279	3,178
2007	F243	Flat Cars - Other	2,235,119	93,130
2007	F252	Flat Cars - Other	21,252	886
2007	F253	Flat Cars - Other	13,507	563
2007	F255	Flat Cars - Other	6,933	289
2007	F283	Flat Cars - Other	9,729	405

Union Pacific Railroad
Offline Receipts By AAR_Cd
Yr 2007

Flat Cars - Other				
2007	F311	Flat Cars - Other	10,505	438
2007	F312	Flat Cars - Other	15,808	659
2007	F323	Flat Cars - Other	1,858,320	77,430
2007	F342	Flat Cars - Other	17,391	725
2007	F343	Flat Cars - Other	101,448	4,227
2007	F352	Flat Cars - Other	8,881	370
2007	F353	Flat Cars - Other	2,475	103
2007	F355	Flat Cars - Other	4,013	167
2007	F383	Flat Cars - Other	1,183,176	49,299
2007	F410	Flat Cars - Other	114	5
2007	F411	Flat Cars - Other	176,880	7,370
2007	F412	Flat Cars - Other	6,027	251
2007	F421	Flat Cars - Other	49,810	2,075
2007	F423	Flat Cars - Other	72,023	3,001
2007	F443	Flat Cars - Other	26,153	1,090
2007	F453	Flat Cars - Other	698,823	29,122
2007	F483	Flat Cars - Other	2,500,200	104,175
2007	F813	Flat Cars - Other	92	4
			<u>9,377,928</u>	<u>390,747</u>
Flat Cars TOFC/COFC				
2007	P434	Flat Cars TOFC/COFC	15,312	638
2007	P841	Flat Cars TOFC/COFC	993	41
2007	S162	Flat Cars TOFC/COFC	67,481	2,811
2007	S170	Flat Cars TOFC/COFC	85,312	3,555
2007	S174	Flat Cars TOFC/COFC	5,438	227
2007	S175	Flat Cars TOFC/COFC	134,896	5,621
2007	S364	Flat Cars TOFC/COFC	219	9
2007	S367	Flat Cars TOFC/COFC	1,381,700	57,571
2007	S560	Flat Cars TOFC/COFC	87,712	3,655
			<u>1,779,041</u>	<u>74,127</u>
Open Top Hop - Gen				
2007	H150	Open Top Hop - Gen	12,838	535
2007	H250	Open Top Hop - Gen	18,954	790
2007	H330	Open Top Hop - Gen	1,880	78
2007	H340	Open Top Hop - Gen	2,421,530	100,897
2007	H350	Open Top Hop - Gen	12,869,412	536,228
2007	H351	Open Top Hop - Gen	9,313,909	388,080
2007	H352	Open Top Hop - Gen	10,460	438
			<u>24,648,963</u>	<u>1,027,040</u>
Open Top Hop - Spc Ser				
2007	J300	Open Top Hop - Spc Ser	891,977	37,166
2007	K147	Open Top Hop - Spc Ser	8,016	334
2007	K247	Open Top Hop - Spc Ser	1,271,909	52,998
2007	K340	Open Top Hop - Spc Ser	2,777	118
2007	K341	Open Top Hop - Spc Ser	1,884,531	78,522
2007	K345	Open Top Hop - Spc Ser	16,521	688
2007	K347	Open Top Hop - Spc Ser	9,188	383
			<u>4,084,919</u>	<u>170,205</u>
Plain Box 40'				
2007	B204	Plain Box 40'	817	34
Plain Box 50'				
2007	B314	Plain Box 50'	3,595	150
2007	B404	Plain Box 50'	14,819	617
2007	B407	Plain Box 50'	1,615	67
2007	B414	Plain Box 50'	15,584	649
2007	B417	Plain Box 50'	3,922	163
2007	B437	Plain Box 50'	1,540	64
2007	B457	Plain Box 50'	1,670	70
2007	B474	Plain Box 50'	46	2

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Offline Receipts By AAR_Cd Yr 2007				
2007	B478	Plain Box 50'	282	12
2007	B477	Plain Box 50'	489	20
2007	B604	Plain Box 50'	2,654	111
2007	B607	Plain Box 50'	197	8
2007	B614	Plain Box 50'	5,350	223
2007	B617	Plain Box 50'	5,290	220
2007	B634	Plain Box 50'	2,768	115
2007	B635	Plain Box 50'	2,520	105
2007	B637	Plain Box 50'	98,562	4,023
2007	B674	Plain Box 50'	283	12
2007	B827	Plain Box 50'	473	20
			<u>159,667</u>	<u>6,653</u>
2007	G412	Plain Gons	958	40
2007	G415	Plain Gons	75,592	3,150
2007	G510	Plain Gons	14	1
2007	G512	Plain Gons	27,008	1,125
2007	G514	Plain Gons	40,373	1,682
2007	G515	Plain Gons	43,304	1,804
2007	G516	Plain Gons	38,962	1,623
2007	G519	Plain Gons	5,020	209
2007	G525	Plain Gons	1,452	61
2007	G530	Plain Gons	218	9
2007	G535	Plain Gons	2,249	94
2007	G537	Plain Gons	2,087	87
2007	G621	Plain Gons	1,129	47
2007	G636	Plain Gons	1,208	50
2007	G715	Plain Gons	3,383	141
2007	G719	Plain Gons	353,748	14,740
2007	G742	Plain Gons	80	3
2007	J211	Plain Gons	250	10
2007	J301	Plain Gons	181,335	7,556
2007	J302	Plain Gons	286	12
2007	J311	Plain Gons	<u>1,059,328</u>	<u>44,139</u>
			<u>1,837,982</u>	<u>76,583</u>
2007	R460	Refig Cars - Mech	9,806	409
2007	R470	Refig Cars - Mech	11,417,930	475,747
2007	R483	Refig Cars - Mech	15	1
2007	R600	Refig Cars - Mech	121,753	5,073
2007	R610	Refig Cars - Mech	1,857,294	77,387
2007	R660	Refig Cars - Mech	<u>3,502,130</u>	<u>145,922</u>
			<u>16,908,928</u>	<u>704,539</u>
2007	R400	Refig Cars - Non Mech	1,812,803	75,533
2007	R410	Refig Cars - Non Mech	<u>5,982,477</u>	<u>249,270</u>
			<u>7,795,280</u>	<u>324,803</u>
2007	T104	Tank Cars under 22K gals	313	13
2007	T105	Tank Cars under 22K gals	<u>3,629</u>	<u>151</u>
			<u>3,942</u>	<u>164</u>
			<u><u>194,955,742</u></u>	<u><u>8,123,156</u></u>

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C112	Covered Hoppers	5,745,600	239,400	17,337,822
C111	Covered Hoppers	680,254	27,511	1,854,438
C113	Covered Hoppers	31,723,548	1,321,815	122,782,282
C114	Covered Hoppers	6,757,414	281,558	33,303,571
C213	Covered Hoppers	238	10	828
C214	Covered Hoppers	1,595	68	4,740
C312	Covered Hoppers	48,013	2,001	148,129
C313	Covered Hoppers	2,181,985	90,815	5,482,802
C314	Covered Hoppers	1,108,837	46,243	2,221,462
C413	Covered Hoppers	290,441	12,102	388,289
C414	Covered Hoppers	3,808	150	898
C812	Covered Hoppers	27	1	0
C814	Covered Hoppers	16,415	684	87,884
		48,538,955	2,022,456	183,381,953
E100	Equip Gons	29,093	1,212	131,829
E130	Equip Gons	780,838	32,535	3,035,983
E134	Equip Gons	48,837	2,035	101,482
E141	Equip Gons	4,804	200	21,420
E142	Equip Gons	390,037	16,252	1,577,849
E145	Equip Gons	4,141	173	13,532
E231	Equip Gons	285,442	11,080	825,147
E232	Equip Gons	38,234	1,510	160,240
E241	Equip Gons	8,159,090	258,829	29,202,845
E242	Equip Gons	347,153	14,465	1,468,070
E300	Equip Gons	82,823	2,818	10,880
E330	Equip Gons	485,294	19,387	1,589,528
E331	Equip Gons	114,053	4,752	234,894
E334	Equip Gons	19,811	817	53,414
E341	Equip Gons	9,283	387	14,853
E430	Equip Gons	734	31	2,870
E431	Equip Gons	18,590	891	61,546
E432	Equip Gons	83,581	2,849	332,287
E440	Equip Gons	34,165	1,424	104,784
E441	Equip Gons	1,718,388	71,800	8,998,758
E442	Equip Gons	217,230	9,051	858,307
E500	Equip Gons	85,388	3,558	108,482
E507	Equip Gons	133,141	5,548	181,708
E520	Equip Gons	105,363	4,390	846,868
E524	Equip Gons	126,934	5,289	837,737
E530	Equip Gons	8,751,935	384,884	30,389,860
E531	Equip Gons	820,564	34,190	3,108,349
E532	Equip Gons	5,181	216	21,144
E534	Equip Gons	3,537,138	147,381	10,000,881
E535	Equip Gons	10,011	417	38,843
E537	Equip Gons	2,529	105	8,317
E540	Equip Gons	16,350	681	122,882
E541	Equip Gons	99,458	4,144	331,188
E542	Equip Gons	8,888	287	28,329
E544	Equip Gons	22,773	949	84,547
E620	Equip Gons	32,213	1,342	174,408
E621	Equip Gons	1,530	64	3,386
E624	Equip Gons	89	3	0
E630	Equip Gons	589,381	23,724	1,175,347
E631	Equip Gons	105,240	4,385	391,458
E632	Equip Gons	322	13	1,019
E634	Equip Gons	26,839	1,118	101,858
E640	Equip Gons	30,323	1,263	185,802
E641	Equip Gons	1,183,948	49,331	5,088,859
E642	Equip Gons	27,032	1,128	27,842
E644	Equip Gons	1,532	84	7,560
E700	Equip Gons	11,825	493	37,575
E707	Equip Gons	125	5	198
E730	Equip Gons	2,792,841	116,368	7,338,988
E731	Equip Gons	13,578	586	88,890
E734	Equip Gons	42,988	1,791	178,304
E735	Equip Gons	3,635,730	151,489	10,352,532
E737	Equip Gons	254	11	1,603
E830	Equip Gons	182,216	7,592	836,865
E835	Equip Gons	471	20	1,938
		33,188,545	1,382,064	118,342,284

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		0	0	0
A100	Equipped Box Cars	0	0	0
A203	Equipped Box Cars	0	0	0
A232	Equipped Box Cars	442,830	18,455	784,888
A302	Equipped Box Cars	18,484,298	789,345	88,898,189
A303	Equipped Box Cars	1,311,818	54,851	7,014,510
A305	Equipped Box Cars	1,031,632	42,985	4,992,538
A306	Equipped Box Cars	511,195	21,300	2,851,812
A307	Equipped Box Cars	544,808	22,700	3,178,470
A312	Equipped Box Cars	2,980	123	8,737
A322	Equipped Box Cars	1,153,743	48,073	5,388,928
A332	Equipped Box Cars	2,744,358	114,348	12,812,878
A333	Equipped Box Cars	38,824	1,534	228,092
A335	Equipped Box Cars	187,485	8,878	781,767
A346	Equipped Box Cars	30,813	1,284	194,168
A402	Equipped Box Cars	21,016,122	878,830	97,383,747
A403	Equipped Box Cars	3,953,185	184,716	19,789,208
A405	Equipped Box Cars	8,400,318	268,880	28,878,979
A408	Equipped Box Cars	7,138,285	287,428	28,463,025
A407	Equipped Box Cars	322,978	13,457	1,199,487
A410	Equipped Box Cars	442	18	2,943
A413	Equipped Box Cars	2,872	111	14,438
A415	Equipped Box Cars	7,879	328	84,212
A418	Equipped Box Cars	28,282	1,178	181,413
A422	Equipped Box Cars	8,578	274	30,925
A425	Equipped Box Cars	911	38	1,908
A432	Equipped Box Cars	932,470	38,853	4,359,116
A433	Equipped Box Cars	382,318	16,347	2,548,839
A435	Equipped Box Cars	897,570	29,085	2,448,300
A438	Equipped Box Cars	193,802	8,075	972,888
A446	Equipped Box Cars	38,223	1,509	28,091
A448	Equipped Box Cars	82,275	3,428	520,388
A507	Equipped Box Cars	444,832	18,535	2,347,301
A802	Equipped Box Cars	858,354	35,808	4,529,580
A803	Equipped Box Cars	7,258,887	302,370	34,204,479
A805	Equipped Box Cars	1,083,587	45,585	5,038,859
A806	Equipped Box Cars	7,889,844	320,410	38,839,205
A807	Equipped Box Cars	3,994	188	12,880
A815	Equipped Box Cars	7,873	328	47,758
A816	Equipped Box Cars	39,493	1,848	248,408
A828	Equipped Box Cars	14,782	818	57,978
A832	Equipped Box Cars	822,989	34,290	4,833,338
A833	Equipped Box Cars	447,141	18,831	2,035,903
A835	Equipped Box Cars	375,404	15,842	1,885,527
A838	Equipped Box Cars	990,137	41,256	6,223,388
A845	Equipped Box Cars	72,841	3,035	358,041
A706	Equipped Box Cars	1,232	51	8,856
A800	Equipped Box Cars	208,488	8,804	808,955
A808	Equipped Box Cars	2,214,189	92,257	12,024,829
A816	Equipped Box Cars	4,873	203	22,710
A830	Equipped Box Cars	129,842	5,410	708,110
A838	Equipped Box Cars	1,194,882	49,778	5,861,878
		91,524,318	3,813,513	427,571,100
F102	Flat Cars - General	52,189	2,174	161,288
F103	Flat Cars - General	2,558	107	8,570
F201	Flat Cars - General	14,524	605	47,829
F202	Flat Cars - General	40,088	1,870	135,860
F203	Flat Cars - General	31,891	1,320	108,840
F204	Flat Cars - General	4,758	198	22,789
F302	Flat Cars - General	19,051	784	81,345
F303	Flat Cars - General	121,102	5,048	475,820
F401	Flat Cars - General	12,748	531	40,458
F403	Flat Cars - General	255,203	10,833	588,214
		553,898	23,079	1,851,411
V295	Flat Cars - Multi-level	68,451	2,852	214,582
V401	Flat Cars - Multi-level	143,099	5,962	908,787
V411	Flat Cars - Multi-level	1,708,571	71,190	12,181,398
V412	Flat Cars - Multi-level	2,994	125	28,038
V413	Flat Cars - Multi-level	10,900	454	98,275
V415	Flat Cars - Multi-level	47,432	1,976	312,704
V441	Flat Cars - Multi-level	104,739	4,384	775,245

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AAR_Cd	Description	2007	2006	2005
V442	Flat Cars - Multi-level	585,188	24,383	4,134,489
V443	Flat Cars - Multi-level	89,834	2,801	489,040
V491	Flat Cars - Multi-level	11,308	471	58,943
V498	Flat Cars - Multi-level	502,870	20,953	3,904,077
V778	Flat Cars - Multi-level	1,134,811	47,284	8,333,255
V880	Flat Cars - Multi-level	0	0	28
V941	Flat Cars - Multi-level	882,014	27,684	4,884,097
V981	Flat Cars - Multi-level	288,229	12,010	2,071,580
V982	Flat Cars - Multi-level	8,372	288	48,064
V971	Flat Cars - Multi-level	3,239,681	134,987	23,932,777
V972	Flat Cars - Multi-level	890,584	37,107	8,498,007
V973	Flat Cars - Multi-level	80,001	3,333	578,976
V978	Flat Cars - Multi-level	1,312,405	64,884	9,870,816
V978	Flat Cars - Multi-level	475,484	18,812	3,448,383
V981	Flat Cars - Multi-level	33,972	1,416	271,797
		11,378,717	474,113	82,798,282
F113	Flat Cars - Other	5,311	221	1,343
F118	Flat Cars - Other	27,711	1,155	99,380
F122	Flat Cars - Other	22,310	930	22,828
F123	Flat Cars - Other	99,804	4,158	88,912
F124	Flat Cars - Other	18,889	703	48,533
F125	Flat Cars - Other	44,122	1,838	80,880
F128	Flat Cars - Other	408,187	17,049	874,809
F131	Flat Cars - Other	5,088	212	0
F141	Flat Cars - Other	7,721	322	25,397
F142	Flat Cars - Other	585	24	2,131
F144	Flat Cars - Other	44,232	1,843	114,300
F145	Flat Cars - Other	28,341	1,088	53,748
F154	Flat Cars - Other	509	21	253
F155	Flat Cars - Other	2,881	120	7,898
F211	Flat Cars - Other	3,989	188	8,418
F213	Flat Cars - Other	3,422	143	11,381
F218	Flat Cars - Other	9,818	401	36,088
F222	Flat Cars - Other	38,684	1,524	133,580
F223	Flat Cars - Other	10,889	445	7,857
F228	Flat Cars - Other	134,848	5,823	655,844
F241	Flat Cars - Other	260,754	10,885	903,730
F242	Flat Cars - Other	180,209	7,509	489,583
F243	Flat Cars - Other	720,828	30,028	2,724,429
F251	Flat Cars - Other	88,646	2,880	271,384
F252	Flat Cars - Other	118,898	4,948	327,730
F253	Flat Cars - Other	598,778	24,949	2,379,285
F255	Flat Cars - Other	21,629	901	38,790
F281	Flat Cars - Other	71,843	2,998	282,270
F283	Flat Cars - Other	1,000	42	1,838
F311	Flat Cars - Other	20,848	880	51,321
F312	Flat Cars - Other	120,858	5,027	250,488
F313	Flat Cars - Other	21,287	887	70,884
F314	Flat Cars - Other	3,148	131	3,514
F316	Flat Cars - Other	4,114	171	12,188
F322	Flat Cars - Other	5,123	213	20,784
F323	Flat Cars - Other	88,979	3,707	312,315
F328	Flat Cars - Other	289,442	12,080	1,823,859
F331	Flat Cars - Other	1,588	85	8,074
F341	Flat Cars - Other	43,200	1,800	177,075
F342	Flat Cars - Other	138,331	5,805	448,054
F343	Flat Cars - Other	533,220	22,218	1,887,738
F344	Flat Cars - Other	293	12	858
F351	Flat Cars - Other	1,558	85	689
F352	Flat Cars - Other	28,254	1,094	63,583
F353	Flat Cars - Other	508,437	21,102	1,889,817
F383	Flat Cars - Other	2,837,407	109,882	13,997,183
F384	Flat Cars - Other	158	7	245
F405	Flat Cars - Other	8,422	393	17,972
F411	Flat Cars - Other	20,575	857	89,899
F413	Flat Cars - Other	128,931	5,414	405,043
F414	Flat Cars - Other	1,808	75	3,813
F421	Flat Cars - Other	58,423	2,434	83,848
F422	Flat Cars - Other	8,551	273	3,532
F423	Flat Cars - Other	214,217	8,928	928,607
F428	Flat Cars - Other	17,585	732	41,014

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F431	Flat Cars - Other	36,045	1,502	115,318
F432	Flat Cars - Other	12,577	524	48,548
F433	Flat Cars - Other	76,952	3,206	231,351
F434	Flat Cars - Other	3,953	165	7,254
F436	Flat Cars - Other	720	30	1,128
F441	Flat Cars - Other	93,080	3,878	339,927
F443	Flat Cars - Other	991,847	41,327	3,157,220
F444	Flat Cars - Other	57,888	2,404	163,574
F451	Flat Cars - Other	82,929	3,455	363,168
F452	Flat Cars - Other	6,864	278	21,682
F453	Flat Cars - Other	401,365	16,734	1,671,309
F454	Flat Cars - Other	32,177	1,341	113,085
F481	Flat Cars - Other	17,771	740	70,668
F483	Flat Cars - Other	36,018,757	1,500,782	151,831,913
F484	Flat Cars - Other	46,850	1,944	64,864
F483	Flat Cars - Other	7,097	296	41,778
F526	Flat Cars - Other	187	7	203
F626	Flat Cars - Other	6,517	272	35,111
F716	Flat Cars - Other	188	7	1,443
F726	Flat Cars - Other	1,488	62	39
F826	Flat Cars - Other	43,525	1,814	47,766
		45,793,623	1,908,068	190,341,792
P390	Flat Cars - TOFC/COFC	6,202	256	19,833
P432	Flat Cars - TOFC/COFC	2,481	103	5,221
P433	Flat Cars - TOFC/COFC	2,885	119	11,802
P440	Flat Cars - TOFC/COFC	11,918	497	57,937
P480	Flat Cars - TOFC/COFC	15,746	656	83,822
P533	Flat Cars - TOFC/COFC	1,853	69	26,084
P713	Flat Cars - TOFC/COFC	4,301	179	14,567
P720	Flat Cars - TOFC/COFC	2,026	84	8,336
P751	Flat Cars - TOFC/COFC	779	32	1,278
P762	Flat Cars - TOFC/COFC	135,797	5,658	1,062,888
P782	Flat Cars - TOFC/COFC	186,141	8,173	592,000
P812	Flat Cars - TOFC/COFC	959	40	4,296
P813	Flat Cars - TOFC/COFC	291	12	4,468
P823	Flat Cars - TOFC/COFC	81	3	0
P831	Flat Cars - TOFC/COFC	21,622	901	280,194
P832	Flat Cars - TOFC/COFC	3,595	150	27,940
P833	Flat Cars - TOFC/COFC	16,528	689	113,215
P834	Flat Cars - TOFC/COFC	3,532	147	44,307
P836	Flat Cars - TOFC/COFC	15,791	658	177,864
P841	Flat Cars - TOFC/COFC	182,224	8,009	1,580,101
P842	Flat Cars - TOFC/COFC	60,605	2,525	497,132
P850	Flat Cars - TOFC/COFC	234	10	555
P852	Flat Cars - TOFC/COFC	145,495	6,062	1,120,788
P862	Flat Cars - TOFC/COFC	94,922	3,955	847,968
P880	Flat Cars - TOFC/COFC	92,420	3,851	411,438
P883	Flat Cars - TOFC/COFC	416	17	3,179
Q128	Flat Cars - TOFC/COFC	0	0	0
Q412	Flat Cars - TOFC/COFC	0	0	0
Q620	Flat Cars - TOFC/COFC	19,917	830	204,480
Q720	Flat Cars - TOFC/COFC	1,923	80	20,866
Q730	Flat Cars - TOFC/COFC	233,064	9,711	2,713,340
Q760	Flat Cars - TOFC/COFC	10,463	436	68,577
Q752	Flat Cars - TOFC/COFC	89	4	0
S110	Flat Cars - TOFC/COFC	1,583	66	33,180
S111	Flat Cars - TOFC/COFC	0	0	(163)
S112	Flat Cars - TOFC/COFC	5,851	235	69,210
S114	Flat Cars - TOFC/COFC	1,123	47	0
S130	Flat Cars - TOFC/COFC	145,848	6,077	1,733,433
S150	Flat Cars - TOFC/COFC	552,807	23,025	6,342,991
S162	Flat Cars - TOFC/COFC	3,743	156	55,374
S160	Flat Cars - TOFC/COFC	136,632	5,701	1,566,406
S162	Flat Cars - TOFC/COFC	1,480,561	61,890	18,266,668
S171	Flat Cars - TOFC/COFC	488	20	1,386
S172	Flat Cars - TOFC/COFC	1,040	43	3,982
S174	Flat Cars - TOFC/COFC	146,947	6,123	1,747,228
S175	Flat Cars - TOFC/COFC	176,708	7,363	2,163,677
S178	Flat Cars - TOFC/COFC	99,957	4,165	1,207,899
S310	Flat Cars - TOFC/COFC	89	4	78
S312	Flat Cars - TOFC/COFC	475,523	19,813	5,947,864

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AAR_Cd		Flat Cars - TOFC/COFC	Open Top Hopper - Gen Svc	Open Top Hopper - Spl Svc	Plain Box 40'	Plain Box 50'	Plain Gons
S313	Flat Cars - TOFC/COFC	1,888,820	70,278	20,711,887			
S317	Flat Cars - TOFC/COFC	7,003	292	330			
S332	Flat Cars - TOFC/COFC	235,803	9,817	2,859,285			
S333	Flat Cars - TOFC/COFC	772,285	32,178	9,399,638			
S342	Flat Cars - TOFC/COFC	2,558	107	28,813			
S350	Flat Cars - TOFC/COFC	13,855	589	87,087			
S367	Flat Cars - TOFC/COFC	2,240,224	93,343	25,747,585			
S368	Flat Cars - TOFC/COFC	82,891	2,612	747,859			
S450	Flat Cars - TOFC/COFC	337,708	14,071	3,987,387			
S508	Flat Cars - TOFC/COFC	57,330	2,389	685,848			
S610	Flat Cars - TOFC/COFC	7,890,789	329,782	108,212,781			
S618	Flat Cars - TOFC/COFC	241,577	10,088	3,190,564			
S635	Flat Cars - TOFC/COFC	8,052,443	335,518	108,979,574			
S680	Flat Cars - TOFC/COFC	577	24	1,117			
		28,123,801	1,088,492	331,750,988			
H230	Open Top Hopper - Gen Svc	19,414	809	2,082			
H250	Open Top Hopper - Gen Svc	1,547	84	6,811			
H330	Open Top Hopper - Gen Svc	32,219	1,342	42,588			
H340	Open Top Hopper - Gen Svc	871,928	38,330	1,204,031			
H350	Open Top Hopper - Gen Svc	825,470	28,081	1,477,282			
H351	Open Top Hopper - Gen Svc	155,714	6,488	101,911			
H352	Open Top Hopper - Gen Svc	334	14	5			
		1,708,828	71,109	2,834,890			
J300	Open Top Hopper - Spl Svc	72,387	3,016	13,440			
K140	Open Top Hopper - Spl Svc	1,855	89	2,889			
K240	Open Top Hopper - Spl Svc	900	38	0			
K247	Open Top Hopper - Spl Svc	2,430	101	3,021			
K340	Open Top Hopper - Spl Svc	3,019,847	125,827	14,089,727			
K341	Open Top Hopper - Spl Svc	10,750,848	447,839	108,988,283			
K342	Open Top Hopper - Spl Svc	1,448	80	7,710			
K344	Open Top Hopper - Spl Svc	8,173	257	18,283			
K345	Open Top Hopper - Spl Svc	38,120	1,830	108,724			
K348	Open Top Hopper - Spl Svc	8,085,527	252,730	85,814,118			
K347	Open Top Hopper - Spl Svc	100	4	0			
K380	Open Top Hopper - Spl Svc	11,711	488	1,189			
		19,971,845	832,180	188,824,353			
B108	Plain Box 40'	138	6	40			
B226	Plain Box 40'	1,027	43	811			
		1,163	48	851			
B304	Plain Box 50'	203,042	8,480	978,817			
B313	Plain Box 50'	149	6	1,528			
B314	Plain Box 50'	2,341,479	97,562	11,450,513			
B317	Plain Box 50'	23,218	987	132,321			
B404	Plain Box 50'	98,829	4,110	328,377			
B410	Plain Box 50'	1,089	45	9,357			
B414	Plain Box 50'	713,225	29,718	3,158,022			
B415	Plain Box 50'	215,893	8,887	820,788			
B417	Plain Box 50'	138,352	5,891	671,557			
B424	Plain Box 50'	33,872	1,399	232,788			
B427	Plain Box 50'	17,555	731	108,388			
B434	Plain Box 50'	3,391	141	23,238			
B435	Plain Box 50'	103,739	4,322	424,214			
B437	Plain Box 50'	80,378	2,518	153,271			
B804	Plain Box 50'	1,370	57	11,070			
B814	Plain Box 50'	206,939	8,822	975,618			
B815	Plain Box 50'	44,094	1,837	243,848			
B817	Plain Box 50'	188,903	7,871	1,191,187			
B834	Plain Box 50'	95,107	3,983	589,383			
B835	Plain Box 50'	1,059,404	44,142	5,088,452			
B837	Plain Box 50'	195,385	8,140	928,080			
		5,742,891	239,279	27,477,582			
G110	Plain Gons	11,481	478	28,345			
G111	Plain Gons	8,815	284	7,307			
G112	Plain Gons	3,215	134	7,968			
G114	Plain Gons	12,517	522	9,969			
G116	Plain Gons	2,514	105	8,187			

Union Pacific Railroad
Foreign Car Hire Payments By AAR_Cd
2007

0088

Foreign Car Code	Foreign Car Description	Domestic Car Code	Domestic Car Description	Domestic Car Code	Domestic Car Description
G117	Plain Gons	0	0	0	0
G118	Plain Gons	2,738	114	9,883	
G119	Plain Gons	28,885	1,203	120,728	
G314	Plain Gons	23,870	995	85,431	
G412	Plain Gons	2,888	112	3,304	
G510	Plain Gons	31,553	1,315	52,972	
G511	Plain Gons	594	25	51	
G512	Plain Gons	713,574	28,745	1,017,120	
G513	Plain Gons	81,835	3,401	194,230	
G514	Plain Gons	744,471	31,020	2,490,884	
G515	Plain Gons	170,187	7,081	518,892	
G516	Plain Gons	422,145	17,589	1,175,131	
G517	Plain Gons	4,771	189	19,477	
G518	Plain Gons	281,572	11,732	989,800	
G520	Plain Gons	7,185	299	22,897	
G522	Plain Gons	12,887	528	21,122	
G524	Plain Gons	839	35	4,319	
G525	Plain Gons	42,102	1,754	88,025	
G532	Plain Gons	588	24	1,862	
G534	Plain Gons	3,821	151	10,935	
G535	Plain Gons	8,278	282	18,777	
G537	Plain Gons	2,887	119	13,384	
G580	Plain Gons	115	5	0	
G610	Plain Gons	44	2	0	
G611	Plain Gons	1,431	60	676	
G612	Plain Gons	2,079	87	3,183	
G618	Plain Gons	47,258	1,989	149,387	
G619	Plain Gons	34,371	1,432	151,252	
G820	Plain Gons	4	0	17	
G718	Plain Gons	22,979	957	82,809	
G719	Plain Gons	573,820	23,901	2,048,767	
J301	Plain Gons	7,121	287	21,172	
J303	Plain Gons	902	38	0	
J311	Plain Gons	22,468,757	938,115	268,391,111	
J312	Plain Gons	740,418	30,851	8,021,555	
		<u>28,518,708</u>	<u>1,104,946</u>	<u>286,744,286</u>	
R480	Refrig Cars - Mech	39,868	1,681	28,742	
R470	Refrig Cars - Mech	93,916	3,913	135,994	
R660	Refrig Cars - Mech	179,287	7,470	84,150	
		<u>313,071</u>	<u>13,064</u>	<u>248,886</u>	
R310	Refrig Cars - Non Mech	0	0	0	
R400	Refrig Cars - Non Mech	41,572	1,732	158,210	
R410	Refrig Cars - Non Mech	5,485,928	228,580	23,423,850	
R600	Refrig Cars - Non Mech	41,011	1,709	102,603	
R610	Refrig Cars - Non Mech	1,323,983	55,188	7,357,778	
		<u>8,882,495</u>	<u>287,187</u>	<u>31,042,239</u>	
T107	Tank Cars - Over 22K gals	551	23	0	
T389	Tank Cars - Over 22K gals	420	18	1,782	
		<u>971</u>	<u>40</u>	<u>1,782</u>	
T054	Tank Cars - Under 22K gals	614,415	25,801	1,538,162	
T105	Tank Cars - Under 22K gals	8,021	334	1,107	
		<u>622,436</u>	<u>25,935</u>	<u>1,539,269</u>	
		<u>318,862,848</u>	<u>13,285,535</u>	<u>1,872,648,898</u>	to Abandon Model (FreightCar tab line 68)

File = N AccessManifest Monthly_97.mdb Foreign Carhire by AAR Hans Matthiessen

Make Whole Adjustment

Appendix A
Manual Make-Whole Work Sheet
Railroad -

0089

		Private Owned Cars Only	Railroad Owned Cars Only
1	Calculation of Switching Add-On Single car movements only (1 to 5 cars)	XX	XX
1 (a)	Number of industry switching events (see Make-Whole Definition Sheet item A-1)	0	0
1 (b)	Make-whole add-on per industry switching event (see Make-Whole Data Sheet item B-1)	0	0
Sum 1	Switching Add-On = 1 (a) x 1 (b)	0	0
2	Calculation of Station Clerical Add-On Single car movements only (1 to 5 cars)	XX	XX
2 (a)	Carloads originated and terminated (see Make-Whole Definition Sheet item A-2)	0	0
2 (b)	Make-whole add-on per carload originated and terminated (see Make-Whole Data Sheet item B-2)	0	0
Sum 2	Station Clerical Add-On = 2 (a) x 2 (b)	0	0
3	Calculation of Interchanged Switching Add-On Single and multiple car movements (1 to 49 cars)	XX	XX
3 (a)	Single and multiple carloads interchanged (see Make-Whole Definition Sheet item A-3)	0	0
3 (b)	Make-whole add-on per carload interchanged (see Make-Whole Data Sheet item B-3)	0	0
Sum 3	Interchange Switching Add-On = 3 (a) x 3 (b)	0	0
4	Calculation of Mileage Add-On Single and multiple car movements (1 to 49 cars)	XX	XX
4 (a)	Car-miles in thousands (see Make-Whole Definition Sheet item A-4)	0	0
4 (b)	Make-whole add-on per thousand car miles (see Make-Whole Data Sheet Item B-4)	0	0
Sum 4	Milage Add-On = 4 (a) x 4 (b)	0	0
	Calculation of Total Make-Whole Add-On		

5	Sum 1 + Sum 2 + Sum 3 + Sum 4	0	0
---	-------------------------------	---	---

Appendix A

Manual Make-Whole Definition Sheet

0090

- (A-1) **Industry Switching Events** - Carloads originated and terminated times the spotted and pulled ratio for car type (see Manual Make-whole data sheet Item B-5). Phase III worktable location line 305.

Local = 2 times number of cars times spotted and pulled ratio for car type.

Originated and Forwarded = 1 times number of cars times the spotted and pulled ratio for car type.

Received and Terminated = 1 times number of cars times the spotted and pulled ratio for car type.

Bridge = N/A

- (A-2) **Carloads Originated & Terminated** - Phase III worktable location; Non-TOFC line 252, TOFC line 251.

Local = 2 times number of cars.

Originated and Forwarded = 1 times number of cars.

Received and Terminated = 1 times number of cars.

Bridge = N/A

- (A-3) **Carloads Interchanged** - Number of cars times number of interchanges per car times empty to loaded ratio for car type (see Manual Make-Whole Data Sheet (Item B-5). Phase III worktable location line 308.

Local = N/A.

Originated and Forwarded = 1 times number of cars times empty to loaded ratio for car type.

Received and Terminated = 1 times number of cars times empty to loaded ratio for car type.

Bridge = 2 times number of cars times empty to loaded ratio for car type.

- (A-4) **Car miles in thousand's** - Number of cars times miles times empty to loaded ratio for car type divided by 1000. Phase III worktable location "Car Miles Including Empty

0091

```

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* [

/Railroad>

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<!-- This railroad data set created on 11/6/2008 Source master file header comment:

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<!-- This unit cost file created 11/6/2008 10:27:19 AM -->

<!-- This File Created: 10-27-2008 From URCS File Created on 10/27/2008 -->

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**Appendix A
Manual Make-Whole Work Sheet
Railroad - UP - Base Year
Off Branch**

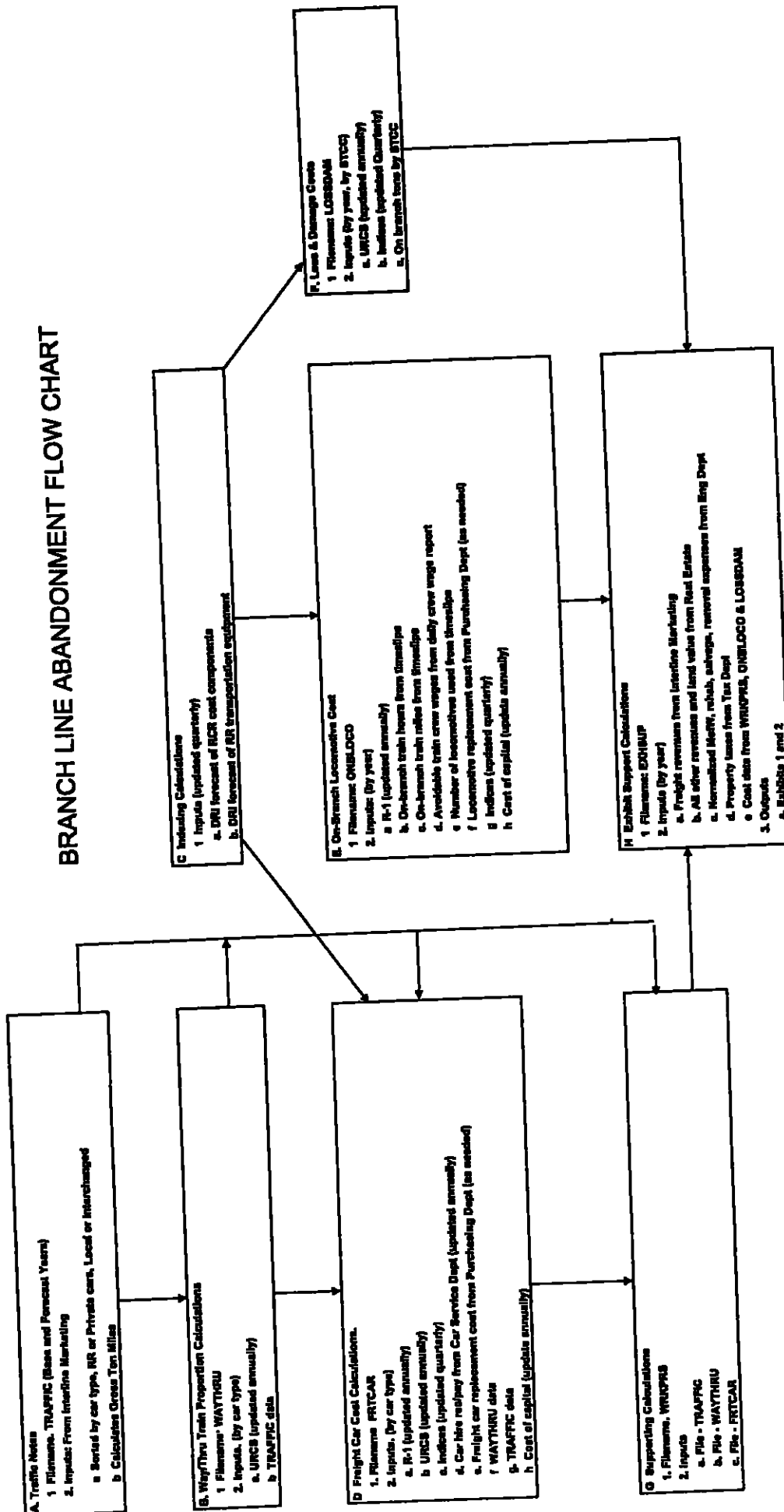
		Private Owned Cars Only	Railroad Owned Cars Only
1	Calculation of Switching Add-on Single car movements only (1 to 5 cars)	38	231
1(a)	Number of industry switching events Local - Off Branch only 1 x no. of cars x spotted and pulled ratio (see Make-Whole Definition Sheet item A-1)	152	843.2
1(b)	Make-whole add-on per industry switching event (see Make-Whole Data Sheet item B-1)	\$ 58 09961	\$ 70.05693
Sum 1	Switching Add-On = 1(a) x 1(b)	\$ 8,831.14	\$ 59,072.00
2	Calculation of Station Clerical Add-on Single car movements only (1 to 5 cars)	38	231
2(a)	Carloads originated and terminated (see Make-Whole Definition Sheet item A-2)	76	422
2(b)	Make-whole add-on per carload originated and terminated (see Make-Whole Data Sheet item B-2)	\$ 7 29405	\$ 30.04036
Sum 2	Station Clerical Add-On = 2(a) + 2(b)	\$ 554.35	\$ 12,677.03
3	Calculation of Interchanged Switching Add-on Single and Multiple car movements (1 to 49 cars)	0	40
3(a)	Single and Multiple carloads interchanged (see Make-Whole Definition Sheet item A-3)	0	81 0748
3(b)	Make-whole add-on per carload interchanged (see Make-Whole Data Sheet item B-3)	\$ 12.77770	\$ 14 02489
Sum 3	Interchanged Switching Add-On = 3(a) x 3(b)	\$ -	\$ 1,137.07
4	Calculation of Mileage Add-on Single car movements only (1 to 5 cars)	38	231
4(a)	Single and Multiple carloads interchanged Off Branch miles only (see Make-Whole Definition Sheet item A-4)	17 40	199.18
4(b)	Make-whole add-on per thousand car-miles (see Make-Whole Data Sheet item B-4)	\$ 82 70872	\$ 113 54597
Sum 4	Mileage Add-On = 4(a) x 4(b)	\$ 1,439.40	\$ 22,615.80
5	Calculation of Total Make-Whole Add-On Sum 1 + Sum 2 + Sum 3 + Sum 4	\$ 10,824.88	\$ 95,501.90
	Inflated to Base Year	\$ 11,073.86	\$ 97,698.44
	Total		\$ 108,772.30

Appendix A
Manual Make-Whole Work Sheet
Railroad - UP - Forecast Year
Off Branch

		<u>Private Owned Cars Only</u>	<u>Railroad Owned Cars Only</u>
1	Calculation of Switching Add-on Single car movements only (1 to 5 cars)	38	208
1(a)	Number of industry switching events Local - Off Branch only 1 x no. of cars x spotted and pulled ratio (see Make-Whole Definition Sheet item A-1)	152	751 2
1(b)	Make-whole add-on per industry switching event (see Make-Whole Data Sheet item B-1)	\$ 58 09961	\$ 70 05693
Sum 1	Switching Add-On = 1(a) x 1(b)	\$ 8,831.14	\$ 52,626.76
2	Calculation of Station Clerical Add-on Single car movements only (1 to 5 cars)	38	208
2(a)	Carloads originated and terminated (see Make-Whole Definition Sheet item A-2)	76	376
2(b)	Make-whole add-on per carload originated and terminated (see Make-Whole Data Sheet item B-2)	\$ 7.29405	\$ 30 04036
Sum 2	Station Clerical Add-On = 2(a) + 2(b)	\$ 654.35	\$ 11,295.18
3	Calculation of Interchanged Switching Add-on Single car movements only (1 to 5 cars)	0	40
3(a)	Single and Multiple carloads interchanged (see Make-Whole Definition Sheet item A-3)	0	81 0748
3(b)	Make-whole add-on per carload interchanged (see Make-Whole Data Sheet item B-3)	\$ 12 77770	\$ 14.02489
Sum 3	Interchanged Switching Add-On = 3(a) x 3(b)	\$ -	\$ 1,137.07
4	Calculation of Mileage Add-on Single car movements only (1 to 5 cars)	38	208
4(a)	Car-miles in thousands Off Branch miles only (see Make-Whole Definition Sheet item A-4)	17.40	124.48
4(b)	Make-whole add-on per thousand car-miles (see Make-Whole Data Sheet item B-4)	\$ 82 70872	\$ 113 54597
Sum 4	Mileage Add-On = 4(a) x 4(b)	\$ 1,439.40	\$ 14,134.02
5	Calculation of Total Make-Whole Add-On Sum 1 + Sum 2 + Sum 3 + Sum 4	\$ 10,824.88	\$ 79,193.02
	Inflated to Forecast Year	\$ 11,138.81	\$ 81,489.62
	Total		\$ 92,628.43

Flowchart

BRANCH LINE ABANDONMENT FLOW CHART



Exhsup

0095

Exhibit Support: (Filename:EXHSUP)

EXHIBIT I & IA (Note: IA is the same as I, except Line 5a reflects normalized MOW for base year)

Branch: Essex to Miner Line

Date: February 23, 2009

By: MND

Exhibit I

Revenues attributable for:

	Base	Forecast
1 Freight Originated &/or Terminated On-Branch:	\$702,647	\$621,388
2 Bridge Traffic: Almost always zero due to ability to ignore if alternate routes are available. Ray Allamong if required.	0	0
3 All Other Revenue & Income: Lease Rental Income-Real Estate	41,181	42,416
4 Total Revenues Attributable: L.1 + L.2 + L.3	\$743,828	\$663,804

Avoidable Costs for:

5a On-Branch Maintenance of Way & Structures: Base & Forecast(normalized):Per Engineering	184,152	185,949
5b On-Branch Maintenance of Equipment: On-Branch Locomotive Cost Categories Spreadsheet Maintenance of Locomotive: Repair and Maintenance Locomotive Depreciation Total ONBLOCO L.3	3,177 3,102 6,279	3,195 3,102 6,297
5c On-Branch Transportation. On-Branch Locomotive Cost Categories Spreadsheet:L.8c:Total Crew Wages: + L.4i:Train Inspec. & Lubric. + L.5c:Train Fuel + L.6f:Locomotive Servicing Total ONBLOCO L. 8c + 4i + 5c + 6f	105,713 7,450 185,443 806 299,412	106,333 7,493 185,443 811 300,081
5d On-Branch General Administrative: Actual, if any.	0	0
5e On-Branch Deadheading, Taxi & Hotel: Actual, if any.	0	0
5f On-Branch Overhead Movement: Actual, if any. Relates to Bridge Traffic.	0	0
5g Non-ROI On-Branch Freight Car Costs: Supporting Calculations to the Exhibits Spreadsheet: L.3:On-branch Non-ROI cost per car day-RR cars	14,288	12,634

	+ L.8:On-branch Non-ROI cost per car day-Pvt cars	0	0
	+ L.4:On-branch Non-ROI cost per carmile-RR cars	980	904
	+ L.9:On-branch Non-ROI cost per carmile-Pvt cars	261	263
		15,529	13,801
5h	ROI On-Branch Freight Car Costs: Supporting Calculations to the Exhibits Spreadsheet: L.12:On-branch freight car ROI cost-RR cars NOTE: Includes impact of holding gains in the Forecast Year due to unit cost development.	7,094	4,063
5i	ROI On-Branch Locomotive Costs: On-Branch Locomotive Cost Categories Spreadsheet: L.9o:Locomotive ROI - Less Holding Gains	6,846	5,198
5j	On-Branch Revenue Taxes: Only applicable in states of Oregon (.003%), Missouri & Arkansas	0	0
x5k	On-Branch Property Taxes:	0	0
5l	Total On-Branch Costs: Sum of Lines 5a thru 5k.	519,312	515,389
6a	Off-branch costs excluding freight car ROI Supporting Calculations to the Exhibits Spreadsheet: L.14:Off-branch Non-ROI modified term.-RR car + L.26:Off-branch Non-ROI modified term.-Pvt car + L.16:Off-branch Non-ROI regular term.-RR car + L.28:Off-branch Non-ROI regular term.-Pvt car + L.18:Off-branch Non-ROI I/C term.-RR car + L.30:Off-branch Non-ROI I/C term.-Pvt car + L.21:Off-branch Non-ROI Carmile cost-RR car + L.33:Off-branch Non-ROI Carmile cost-Pvt car + L.23:Off-branch Non-ROI tonmile cost-RR car + L.35:Off-branch Non-ROI tonmile cost-Pvt car + L.46:Off-branch ROI tonmile cost-RR car + L.57:Off-branch ROI tonmile cost-Pvt car + Loss & Damage Spreadsheet Totals by Year	24,836 1,636 32,262 3,701 1,888 0 96,939 7,201 65,415 6,593 11,999 1,204 3,758 257,431	22,061 1,646 28,362 3,722 1,899 0 61,855 7,242 38,680 6,630 7,043 1,204 3,773 184,118
6b	Off-branch freight car ROI costs Supporting Calculations to the Exhibits Spreadsheet: L.38:Off-branch ROI modified term.-RR car + L.49:Off-branch ROI modified term.-Pvt car + L.40:Off-branch ROI regular term.-RR car + L.51:Off-branch ROI regular term.-Pvt car + L.42:Off-branch ROI I/C term.-RR car + L.53:Off-branch ROI I/C term.-Pvt car + L.44:Off-branch ROI Carmile cost-RR car + L.55:Off-branch ROI Carmile cost-Pvt car	8,553 247 7,364 1,107 2,138 0 22,162 1,123 42,695	5,349 247 4,160 1,107 2,138 0 10,777 1,123 24,902
6c	Off-branch URCS multiple Car Adjustment Per Workpapers	0	0

Spreadsheet:			
	L.38:Off-branch ROI modified term.-RR car	8,553	5,349
	+ L.49:Off-branch ROI modified term.-Pvt car	247	247
	+ L.40:Off-branch ROI regular term.-RR car	7,364	4,160
	+ L.51:Off-branch ROI regular term.-Pvt car	1,107	1,107
6d	Make Whole Adjustment Off-Branch Per Workpapers	108,772	92,628
6c	Total Off-Branch Costs: L.6a + L.6b	408,899	301,648
7	Total On & Off-Branch (Avoidable) Costs: L.51 + L.6c	928,211	817,037
Subsidization Costs for: (For Base & Forecast Year Only)			
x8	Rehabilitation: Per Engineering	0	215,508
9	Administration Costs: L.4 X 1%	7,438	6,638
10	Casualty Reserve Account: Subsidizer must pay all claims so UPRR is held harmless from all cost incurred as a result of accidents or acts of God. Value normally equal to zero.	0	0
11	Total Subsidization Costs: L.8 + L.9 + L.10	7,438	222,146
Return on Value			
GLN1	On-Branch Locomotive Cost Categories Spreadsheet: L.2z:Locomotive Depreciation	3,102	3,102
12a	Working Captial: 15 days worth of on-branch costs less ROI & depreciation(15 days of out-of-pocket expense) {L.51 - (GLN1 + L.5h + L.5i+track depr.)} X (15/365)	20,641	20,672
xGLN2	Market Value of Non-Reversionary Land: Per Real Estate	183,441	183,441
GLN3	Land Costs Including the Cost of Sale: Per Real Estate	0	0
xGLN3a	Tax Value of Nonreversionary Property as of March 1, 1913 ATTENTION: IF GLN3a > GLN2, THEN GLN4 = 0	0	0
xGLN4	Taxable Gain: (L.GLN2 - L.GLN3) - GLN3a ATTENTION: IF NEGATIVE, THEN PLUG IN ZERO	183,441	183,441
xGLN5	Tax Rate: 35% Federal & 2% State	37%	37%

Spreadsheet:			
	L.38:Off-branch ROI modified term.-RR car	8,553	5,349
	+ L.49:Off-branch ROI modified term.-Pvt car	247	247
	+ L.40:Off-branch ROI regular term.-RR car	7,364	4,160
	+ L.51:Off-branch ROI regular term.-Pvt car	1,107	1,107
xGLN6	Value of Salvageable Scrap & Secondhand Materials Not Retained: Per Engineering	2,777,988	2,777,988
xGLN6a	Value of Salvageable Scrap & Secondhand Materials Retained: Per Engineering	0	0
xGLN7	Cost of Removal: Per Engineering	856,443	856,443
	Scrap Removal (7b)	856,443	856,443
	Retained Removal (7c)	0	0
12b	Income Tax Consequences: (L.GLN4 + L.GLN6 + L.GLN7b) * L.GLN5 * -1	(778,845)	(778,845)
12c	Net Liquidation Value: ((GLN2 - GLN3) + GLN6 + GLN6a + GLN7A)	2,104,986	2,104,986
GLN8	Total Valuation of Property: L.12a + L.12b + L.12c	1,346,782	1,346,813
13	Nominal Rate of Return: Freight Car Costs Spreadsheet:L.12g: Nominal Cost of Captial Real Cost of Captial	17.2% 13.1%	17.2% 13.1%
14	Nominal Return on Value: L GLN8 X L.13	232,185	232,191
15	Holding Gain (Loss): Change in Net Liquidation Value. L.12c:Forecast Year - Base Year (Nominal - Real)	0	87,357
16	Total Return on Value: L.14 - L.15	232,185	144,834
17	Avoidable Gain or (Loss) from Operations: L.4 - L.7	(184,383)	(153,233)
18	Estimated Forecast Year Loss from Operations: L.4 - L.7 - L.16	(416,568)	(298,067)
19	Estimated Subsidy Payment: L.4 - L.7 - L.11 - L.16	(424,006)	(520,213)

Wrkprs Spreadsheet

(Filename:WRKPRS)

Branch:Essex to Miner Line

Date: December 20, 2008

By: MND

Summary for File:EXHSUP

	Base Year	Forecast Year
Total of 3,4,8 & 9 above for line 5g of EXHSUP		
L 3 On-branch Non-ROI cost per car day-RR cars	\$14,288	\$12,634
L 8 On-branch Non-ROI cost per car day-Pvt cars	0	0
L 4 On-branch Non-ROI cost per car mile-RR cars	980	904
L 9 On-branch Non-ROI cost per car mile-Pvt cars	261	263
Total On-Branch Non-ROI Cost	<u>\$15,529</u>	<u>\$13,801</u>
Total of 12 for 5h of EXHSUP		
ROI On-Branch Freight Car Cost	<u>\$7,094</u>	<u>\$4,063</u>
Total of 14,16,19,26,28,31,21,33,23,35, 46,& 57 above for line 6a of EXHSUP		
L 14 Off-branch Non-ROI modified term -RR car	\$24,836	\$22,061
L 26 Off-branch Non-ROI modified term -Pvt car	1,636	1,646
L 16 Off-branch Non-ROI regular term -RR car	32,262	28,362
L 28 Off-branch Non-ROI regular term -Pvt car	3,701	3,722
L 19 Off-branch Non-ROI 1/2 term -RR car	1,888	1,899
L 31 Off-branch Non-ROI 1/2 term -Pvt car	0	0
L 21 Off-branch Non-ROI Car mile cost-RR car	96,939	61,855
L 33 Off-branch Non-ROI Car mile cost-Pvt car	7,201	7,242
L 23 Off-branch Non-ROI ton mile cost-RR car	65,415	38,680
L 35 Off-branch Non-ROI ton mile cost-Pvt car	6,593	6,630
L 46 Off-branch ROI ton mile cost-RR car	11,999	7,043
L 57 Off-branch ROI ton mile cost-Pvt car	1,204	1,204
Total Off-Branch Cost ex FC ROI	<u>\$253,673</u>	<u>\$180,345</u>
Total of 38,49,40,51,42,53,44, & 55 above for line 6b of EXHSUP		
L 38 Off-branch ROI modified term -RR car	\$8,553	\$5,349
L 49 Off-branch ROI modified term -Pvt car	247	247
L 40 Off-branch ROI regular term -RR car	7,364	4,160
L 51 Off-branch ROI regular term -Pvt car	1,107	1,107
L 42 Off-branch ROI 1/2 term -RR car	2,138	2,138
L 53 Off-branch ROI 1/2 term -Pvt car	0	0
L 44 Off-branch ROI Car mile cost-RR car	22,162	10,777
L 55 Off-branch ROI Car mile cost-Pvt car	1,123	1,123
Total Off-Branch Freight Car ROI	<u>\$42,695</u>	<u>\$24,902</u>

0100

Input Screen for: Supporting Calculations (Filename:WRKPRS)

	Branch:	Essex to Miner Line		Essex to Miner Line		
	Date:	December 30, 2008		December 30, 2008		
	By:	MND		MND		
	50 Ft.	Equiped	Plain	Equiped	Covered	Flat
	Box	Box	Gondola	Gondola	Hopper	Gen_Serv
Number of RR Carloads:						
Base Ye	2	163	1	2	23	40
Forecast Ye	2	163	1	2	0	40
RR Car Days-On-Branch:						
Base Ye	8	652	4	8	92	160
Forecast Ye	8	652	4	8	0	160
RR Car Miles-On-Branch:						
Base Ye	68	5,542	36	72	690	1,440
Forecast Ye	68	5,542	36	72	0	1,440
RR Cars Local to the Road:						
Base Ye	2	163	1	2	23	0
Forecast Ye	2	163	1	2	0	0
Off-Branch RR Car Miles:						
Base Ye	510	41,565	293	586	36,685	20,680
Forecast Ye	510	41,565	293	586	0	20,680
Off-Branch RR GTM:						
Base Ye	41,310	3,442,245	26,956	53,912	3,812,050	1,853,445
Forecast Ye	41,310	3,442,245	26,956	53,912	0	1,853,445
Number of PV Carloads:						
Base Ye	0	37	1	0	0	0
Forecast Ye	0	37	1	0	0	0
PV Total Car Days-On-Branch:						
Base Ye	0	148	4	0	0	0
Forecast Ye	0	148	4	0	0	0
PV Total RT Car Miles-On-Branch:						
Base Ye	0	1258	36	0	0	0
Forecast Ye	0	1258	36	0	0	0
PV Cars Local to the Road:						
Base Ye	0	37	1	0	0	0
Forecast Ye	0	37	1	0	0	0
PV Total Loaded Off-Branch Car Miles:						
Base Ye	0	9435	293	0	0	0
Forecast Ye	0	9435	293	0	0	0
PV Off-Branch GTM:						
Base Ye	0	899130	26,956	0	0	0
Forecast Ye	0	899130	26,956	0	0	0

(Filename:WRKPRS)
 Branch:Essex to Miner Line
 Date: December 30, 2008
 By: MND

50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Serv
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On-Branch Non-ROI Costs:RR Owned

1 Cost per Car Day:Non-Roi-RR						
Freight Car Costs Spreadsheet L.16						
Base Y	22.83293	16.68418	14.74256	15.77331	18.68594	8.26740
Forecast Y	22.96553	16.77126	14.81627	15.83955	18.76355	8.30802
2 Cost per Car Mile:Non-Roi-RR						
Freight Car Costs Spreadsheet L.19						
Base Y	0.09571	0.10354	0.03253	0.15800	0.11678	0.21305
Forecast Y	0.09626	0.10407	0.03267	0.15865	0.11717	0.21414
3 Total Car Day Costs:						
L.1 X Input RR Car Days-On-Branch						
Base Y	182.66	10,878.09	58.97	126.19	1,719.11	1,322.78
Forecast Y	183.72	10,934.86	59.27	126.72	0.00	1,329.28
4 Total Car Mile Costs:						
L.2 X Input RR Car Miles-On-Branch						
Base Y	6.51	573.82	1.17	11.38	80.58	306.79
Forecast Y	6.55	576.76	1.18	11.42	0.00	308.36
5 Total Non-ROI-RR Car Costs:						
L.3 + L.4						
Base Y	189.17	11,451.91	60.14	137.57	1,799.69	1,629.57
Forecast Y	190.27	11,511.62	60.45	138.14	0.00	1,637.64

On-Branch Non-ROI Costs:FV Owned

6 Cost per Car Day:						
(If Applicable)						
Base Y	0.00	0.00	0.00	0.00	0.00	0.00
Forecast Y	0.00	0.00	0.00	0.00	0.00	0.00
7 Cost per Car Mile:Non-Roi-FV						
Freight Car Costs Spreadsheet L.20e						
Base Y	0.22753	0.20773	0.00339	0.00006	0.05198	0.00000
Forecast Y	0.22886	0.20895	0.00341	0.00006	0.05229	0.00000
8 Total Car Day Costs:						
L.6 X Input FV Car Days-On-Branch						
Base Y	0.00	0.00	0.00	0.00	0.00	0.00
Forecast Y	0.00	0.00	0.00	0.00	0.00	0.00
9 Total Car Mile Costs:						
L.7 X Input FV Car Miles-On-Branch						
Base Y	0.00	261.32	0.12	0.00	0.00	0.00
Forecast Y	0.00	262.86	0.12	0.00	0.00	0.00
10 Total Non-ROI-FV Car Costs:						
L.8 + L.9						
Base Y	0.00	261.32	0.12	0.00	0.00	0.00
Forecast Y	0.00	262.86	0.12	0.00	0.00	0.00

On-Branch ROI Costs:RR Owned

11 ROI Cost per Car Day:						
Freight Car Costs Spreadsheet L.12i						
Forecast Yr sub L.12n for L.12i						
Base Y	0.58491	5.82862	6.61098	21.80964	22.99556	6.07879
Forecast Y	0.44411	4.42556	6.61098	21.80964	22.99556	6.07879
12 Total ROI-RR Car Costs:						
L.11 X Input RR Car Days-On-Branch						
Base Y	4.68	3,800.26	26.44	174.48	2,115.59	972.61
Forecast Y	3.55	2,885.47	26.44	174.48	0.00	972.61

Off-Branch Non-ROI Costs-RR Owned

13 Modified Terminal Non-ROI-RR Cars Freight Car Costs Spreadsheet L 22o							
Base Year	137.14686	111.93871	107 61738	116 39948	125.86862	77.01276	
Forecast Year	137.94592	112.55185	108.19509	116 96634	126.47034	77.43342	
14 Total Non-ROI Off-Branch Modified Terminal Costs RR L.13 X Input Number of RR Carloads							
Base Year	274.29	18,246.01	107 62	232 80	2,894.98	3,080 51	
Forecast Year	275.89	18,345.95	108.20	233 93	0 00	3,097.34	
15 Normal Terminal Non-ROI-RR Cars Freight Car Costs Spreadsheet L.23f							
Base Year	176 19215	167.87315	159 88587	164.29567	176.41043	132 50375	
Forecast Year	177 22060	168.81255	160.77019	165 14915	177.31103	133.24795	
16 Total Non-ROI Off-Branch Normal Terminal Costs-RR L.15 X Input RR Cars Local to the Road							
Base Year	352 38	27,363.32	159.89	328 59	4,057 44	0 00	
Forecast Year	354.44	27,516 45	160 77	330.30	0.00	0.00	
17 Carloads Interchanged. Input Number of RR Carloads - Input RR Cars Local to the Road							
Base Year	0	0	0	0	0	40	
Forecast Year	0	0	0	0	0	40	
18 I/C Terminal Non-ROI-RR Cars Freight Car Costs Spreadsheet L 24e							
Base Year	63 15875	56.62788	57 02582	61.09064	62 23232	47 19388	
Forecast Year	63.52788	56.94918	57.34694	61.42001	62.56322	47.46294	
19 Total Non-ROI Off-Branch I/C Terminal Costs RR L 17 X L 18							
Base Year	0 00	0 00	0 00	0 00	0 00	1,887.76	
Forecast Year	0.00	0 00	0.00	0.00	0 00	1,898.52	
20 Cost per Car Mile Non-ROI-RR Freight Car Costs Spreadsheet L.26g							
Base Year	0 93604	0.93269	0 65925	1.09317	0.96547	1 03687	
Forecast Year	0 94139	0.93779	0.66280	1 09861	0 51551	1.04246	
21 Total Non-ROI Off-Branch Car Mile Costs-RR L 20 X Input Off-Branch RR Car Miles							
Base Year	477 38	38,767 26	193.16	640 60	35,418 27	21,442.47	
Forecast Year	480.11	38,979.24	194 20	643 79	0.00	21,558.07	
22 Cost Per Gross Ton Mile Non-ROI-RR Freight Car Costs Spreadsheet L 25j							
Base Year	0 00713	0.00712	0 00710	0 00711	0 00707	0.00706	
Forecast Year	0 00717	0.00716	0.00714	0.00715	0.00000	0.00710	
23 Total Non-ROI Off-Branch GTM Cost RR L 22 X Input Off-Branch RR GTM							
Base Year	294 54	24,508 78	191.39	383.31	26,951 19	13,085 32	
Forecast Year	296.19	24,646.47	192.47	385 47	0.00	13,159.46	
24 Total Non-ROI-RR;Off-Branch Costs: L 14 + L 16 + L 19 + L.21 + L 23							
Base Year	1,398 59	108,885.37	652.06	1,585 30	69,321.88	39,496.06	
Forecast Year	1,406 63	109,488.11	655 64	1,593 49	0 00	39,713 39	

Off-Branch Non-ROI Costs-PV Owned

25 Modified Terminal Non-ROI-PV Cars Freight Car Costs Spreadsheet L 27							
Base Year	41.30714	42.91241	48 63727	44 96699	45.09739	41.77817	

Off-Branch ROI Costs:RR Owned

	Base Y	18.61	4,788.03	33.75	198.79	2,324.52	1,189.56
	Forecast Y	17.52	3,909.87	33.75	198.79	0.00	1,189.56
39	Normal Terminal:ROI-RR Cars Freight Car Costs Spreadsheet L.32b						
	Base Y	9.30263	29.37439	33.74839	99.39591	101.06606	29.73898
	Forecast Y	8.75831	23.98695	33.74839	99.39591	101.06606	29.73898
40	Total ROI Off-Branch Normal Terminal Costs:RR L.39 X Input RR Cars Local to the Road						
	Base Y	18.61	4,788.03	33.75	198.79	2,324.52	0.00
	Forecast Y	17.52	3,909.87	33.75	198.79	0.00	0.00
41	I/C Terminal:ROI-RR Cars Freight Car Costs Spreadsheet L.33b						
	Base Y	28.33387	52.45692	55.58636	116.38100	121.12468	53.45760
	Forecast Y	27.82699	46.84468	55.58636	116.38100	121.12468	53.45760
42	Total ROI Off-Branch I/C Terminal Costs:RR L.17 X L.41						
	Base Y	0.00	0.00	0.00	0.00	0.00	2,138.30
	Forecast Y	0.00	0.00	0.00	0.00	0.00	2,138.30
43	Car Mile Cost:ROI-RR Cars Freight Car Costs Spreadsheet L.35b						
	Base Y	0.12389	0.17044	0.15748	0.31538	0.31033	0.16435
	Forecast Y	0.12278	0.17044	0.15748	0.31538	0.00000	0.16435
44	Total ROI Off-Branch Car Mile Costs:RR L.43 X Input Off-Branch RR Car Miles						
	Base Y	63.18	7,084.34	46.14	184.81	11,384.46	3,398.76
	Forecast Y	62.62	7,084.34	46.14	184.81	0.00	3,398.76
45	Cost per Gross Ton Mile:ROI-RR Cars Freight Car Costs Spreadsheet L.34d						
	Base Y	0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
	Forecast Y	0.00130	0.00130	0.00130	0.00130	0.00000	0.00130
46	Total ROI Off-Branch Ton Mile Costs:RR L.45 X Input Off-Branch RR GTM						
	Base Y	53.70	4,474.92	35.04	70.09	4,955.67	2,409.48
	Forecast Y	53.70	4,474.92	35.04	70.09	0.00	2,409.48
47	Total ROI-RR:Off-Branch Costs: L.38 + L.40 + L.42 + L.44 + L.46						
	Base Y	154.10	21,135.32	148.68	652.48	20,989.17	9,136.10
	Forecast Y	151.36	19,379.00	148.68	652.48	0.00	9,136.10
Off-Branch ROI Costs:FV Owned							
48	Modified Terminal:ROI-FV Cars Freight Car Costs Spreadsheet L.36						
	Base Y	5.82810	6.45007	8.66820	7.24613	7.29665	6.01060
	Forecast Y	5.82810	6.45007	8.66820	7.24613	7.29665	6.01060
49	Total ROI Off-Branch Modified Terminal Costs:FV L.48 X Input Number of FV Carloads						
	Base Y	0.00	238.65	8.67	0.00	0.00	0.00
	Forecast Y	0.00	238.65	8.67	0.00	0.00	0.00
50	Normal Terminal:ROI-FV Cars Freight Car Costs Spreadsheet L.37						
	Base Y	26.22820	29.14244	29.14244	29.14244	29.14244	29.14244
	Forecast Y	26.22820	29.14244	29.14244	29.14244	29.14244	29.14244
51	Total ROI Off-Branch Normal Terminal Costs:FV						

L.50 X Input FV Cars Local to the Road							
Base Y		0.00	1,078.27	29.14	0.00	0.00	0.00
Forecast Y		0.00	1,078.27	29.14	0.00	0.00	0.00
52 I/C Terminal:ROI-FV Cars							
Freight Car Costs Spreadsheet L.38							
Base Y		12.82187	14.19021	19.07012	15.94155	16.05270	13.22338
Forecast Y		12.82187	14.19021	19.07012	15.94155	16.05270	13.22338
53 Total ROI Off-Branch I/C							
Terminal Costs:FV							
L.29 X L.52							
Base Y		0.00	0.00	0.00	0.00	0.00	0.00
Forecast Y		0.00	0.00	0.00	0.00	0.00	0.00
54 Car Mile Cost:ROI-FV Cars							
Freight Car Costs Spreadsheet L.40							
Base Y		0.09874	0.11523	0.12332	0.12194	0.11803	0.10298
Forecast Y		0.09874	0.11523	0.12332	0.12194	0.00000	0.10298
55 Total ROI Off-Branch Car Mile							
Costs:FV							
L.54 X Input Off-Branch FV Car Miles							
Base Y		0.00	1,087.20	36.13	0.00	0.00	0.00
Forecast Y		0.00	1,087.20	36.13	0.00	0.00	0.00
56 Cost per Ton Mile:ROI-FV Cars							
Freight Car Costs Spreadsheet L.39							
Base Y		0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
Forecast Y		0.00130	0.00130	0.00130	0.00130	0.00000	0.00130
57 Total ROI Off-Branch Ton Mile							
Costs:FV							
L.56 X Input Off-Branch FV GTM							
Base Y		0.00	1,168.87	35.04	0.00	0.00	0.00
Forecast Y		0.00	1,168.87	35.04	0.00	0.00	0.00
58 Total ROI-FV:Off-Branch Costs:							
L.49 + L.51 + L.53 + L.55 + L.57							
Base Y		0.00	3,572.99	108.98	0.00	0.00	0.00
Forecast Y		0.00	3,572.99	108.98	0.00	0.00	0.00

Waythru Spreadsheet

WAY/THRU CALCULATIONS

(Filename:WAYTHRU)

Branch:Essex to Miner Line

Date: December 29, 2008

By: MND

INPUT_SCREEN

Cars Local to Road:RR & PV

50 Ft.	Equiped	Plain	Equiped	Covered	Flat
Box	Box	Gondola	Gondola	Hopper	Gen Serv

Base Y	2	200	2	23	0
Forecast Y	2	200	2	0	0

Total Loaded Miles Off-Branch:RR & PV (see file:TRAFFIC (i))

Base Y	510	51,000	586	36,685	20,680
Forecast Y	510	51,000	586	0	20,680

WAY/THRU CALCULATIONS

Branch: Essex to Miner Line

Date: December 29, 2008

BY: MND

50 Ft.
Box

**Equiped
Box**

Plain Gondola

**Equiped
Gondola**

Covered Hopper

Flat
Gen_Serv

1 Average Miles/Car in Way Train:

E2L201C1

Base Y	12.70595	12.70595	12.70595	12.70595	12.70595	12.70595
Forecast Y	12.70595	12.70595	12.70595	12.70595	12.70595	12.70595

2 Circuitry Average:

E2L101C7 thru E2L116C7

Base Y	1.176	1.176	1.134	1.119	1.148	1.153
Forecast Y	1.176	1.176	1.134	1.119	1.148	1.153

3 Circuitry Factor:

E2L101C6 thru E2L116C6

Base Y	1.187	1.184	1.151	1.122	1.164	1.177
Forecast Y	1.187	1.184	1.151	1.122	1.164	1.177

4 Empty/Loaded Ratio:

E2L101C4 thru E2L116C4

Base Y	1.67811	1.89506	2.29296	2.08283	2.01520	1.83602
Forecast Y	1.67811	1.89506	2.29296	2.08283	2.01520	1.83602

5 Way Train Miles per Local to

Road Terminal:

(L.1 / L.2) X (L.3 / L.4)

Base Y	7.64241	6.75039	5.62436	6.11668	6.39293	7.06443
Forecast Y	7.64241	6.75039	5.62436	6.11668	6.39293	7.06443

6 Loaded Miles-Way Train-Off-Branch:

L-5 X Input Cars Local to Road: RR & PV

Base Y	15.2848	1,350.0770	11.2487	12.2334	147 0374	0.0000
Forecast Y	15.2848	1,350.0770	11.2487	12.2334	0.0000	0.0000

7 Loaded Miles-Thru Train-Off-Branch:

Input Total Loaded Miles-Off

Branch:RR & PV - L-6

Base Y	494.7	49,649.9	574.8	573.8	36,538.0	20,680.0
Forecast Y	494.7	49,649.9	574.8	573.8	0.0	20,680.0

8 Percentage Way Train:

L.6 / Input Total Loaded Miles-Off

Branch:RR & PV

Base Y	0.0300	0.0265	0.0192	0.0209	0.0040	0.0000
Forecast Y	0.0300	0.0265	0.0192	0.0209	0.0000	0.0000

9 Percentage Thru Train:

L.7 / Input Total Loaded Miles-Off

Branch:RR & PV

Base Y	0.9700	0.9735	0.9808	0.9791	0.9960	1.0000
Forecast Y	0.9700	0.9735	0.9808	0.9791	0.0000	1.0000

10 Average Train Tons-Thru:

E2L213C1

Base Y	5,324	5,324	5,324	5,324	5,324	5,324
Forecast Y	5,324	5,324	5,324	5,324	5,324	5,324

11 Average Train Tons-Way.

E2L212C1

Base Y	1,980	1,980	1,980	1,980	1,980	1,980
Forecast Y	1,980	1,980	1,980	1,980	1,980	1,980

0108

WAY/THRU CALCULATIONS

(Filename:WAYTHRU)

Branch:Essex to Miner Line

Date: December 29, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen_Serv
12	Weighted Average Train Tons-Off-Branch: (L.10 X L.9) + (L.11 X L.8)						
	Base Y	5,223.8	5,235.5	5,259.8	5,254.2	5,310.6	5,324.0
	Forecast Y	5,223.8	5,235.5	5,259.8	5,254.2	0.0	5,324.0
13	Average Locomotive per Train-Way: E2L209C1						
	Base Y	2.22885	2.22885	2.22885	2.22885	2.22885	2.22885
	Forecast Y	2.22885	2.22885	2.22885	2.22885	2.22885	2.22885
14	Average Locomotive per Train-Thru: E2L210C1						
	Base Y	2.89349	2.89349	2.89349	2.89349	2.89349	2.89349
	Forecast Y	2.89349	2.89349	2.89349	2.89349	2.89349	2.89349
15	Weighted Average Locomotives per Train-Off-Branch: (L.8 X L.13) + (L.9 X L.14)						
	Base Y	2.87357	2.87590	2.88073	2.87961	2.89083	2.89349
	Forecast Y	2.87357	2.87590	2.88073	2.87961	0.00000	2.89349

Onbloco Spreadsheet

(Filename:ONBLOCO)

Branch:Essex to Miner Line

Date: December 29, 2008

By: MND

SUMMARY FOR EXHIBITS

0109

	Base Year	Forecast Year
Total of 3 above for line 5b of EXHSUP		
Maintenance of Equipment: Repair & Maintenance	\$3,177	\$3,195
Locomotive Depreciation	<u>3,102</u>	<u>3,102</u>
	<u>\$6,279</u>	<u>\$6,297</u>
Total of 8o,4i,5c, & 6f above for line 5c of EXHSUP		
Transporation: Train Inspection & Supplies and Lubricat	\$7,450	\$7,493
Locomotive Servicing	806	811
Locomotive Fuel	185,443	185,443
Crew Wages	<u>105,713</u>	<u>106,333</u>
Total Transportation	\$299,412	\$300,081
9o for Line 5i of EXHSUP		
On Branch Locomotive ROI - Less Holding Gains	\$6,846	\$5,198
2z for Line GLN1 of EXHSUP		
Maintenance of Equipment:Locomotive Depreciation	\$3,102	\$3,102

Branch: Essex to Miner Line

Date: December 29, 2008

By: MND

	Base	Forecast
Train Miles:	3,423	3,423
Train Hours:	495.0	495.0
Number of Locomotives:	2.00	2.00
Crew Wages:	75,852	75,852
Locomotive Replacement Value:	185,000	185,000
Fuel Index:	3.3690	3.3690
Loco Repair & Maintce Index:	1.023	1.029
Loco Train Insp & Lube Index:	1.023	1.029
Loco Servicing Index:	1.023	1.029
Crew Wage Index	1.023	1.029
Average Switch Speed	6	6
R-1 Data:		
S.410/L.202/C.b	172,181,000	172,181,000
S.410/L.202/C.f	665,210,000	665,210,000
S.410/L.205/C.f	71,996,000	71,996,000
S.410/L.219/C.b	183,861,000	183,861,000
S.410/L.403/C.c	17,000	17,000
S.410/L.408/C.b	65,234,000	65,234,000
S.410/L.408/C.f	124,549,000	124,549,000
S.410/L.411/C.b	72,308,000	72,308,000
S.410/L.411/C.f	83,645,000	83,645,000
S.410/L.414/C.f	583,143,000	583,143,000
S.410/L.419/C.b	1,609,353,000	1,609,353,000
S.415/L.2/C.b	625,053,000	625,053,000
S.415/L.2/C.c	127,625,000	127,625,000
S.415/L.2/C.d	81,828,000	81,828,000
S.415/L.2/C.g	2,910,300,000	2,910,300,000
S.415/L.2/C.h	1,895,868,000	1,895,868,000
S.415/L.2/C.i	1,281,645,000	1,281,645,000
S.415/L.2/C.j	841,915,000	841,915,000
S.415/L.5/C.b	665,210,000	665,210,000
S.710/L.5/C.b	8,368	8,368
S.710/L.5/C.j	8,614	8,614
S.755/L.5/C.b	165,153,510	165,153,510
S.755/L.11/C.b	477,193,648	477,193,648
S.755/L.12/C.b	23,597,784	23,597,784
S.755/L.98/C.b	96,201,299,000	96,201,299,000
S.755/L.115/C.b	8,139,061	8,139,061
S.755/L.116/C.b	1,935,136	1,935,136
Current Cost of Capital:	0.172	0.172
Real Cost of Capital	0.131	0.131

ON-BRANCH COSTS FOR LOCOMOTIVE COST CATEGORIES

(Filename ONELOCO)

Branch Essex to Miner Line

Date: December 29, 2008

By: MND

0111

	Base	Forecast
1a S.410.Railway OE:L.202 Equipment Locomotives:Repair & Maintenance:C.b. Salaries & Wages	172,181,000	172,181,000
1b S.410.Railway OE.L 205 Equipment Locomotives:Fringe Benefits:C f: Total Expenses	71,996,000	71,996,000
1c S 410:Railway OE.L.219:Equipment: Total Locomotives.C.b Salaries & Wages	183,861,000	183,861,000
1d Repair & Maintenance Fringe L.1a X (L 1b / L 1c)	67,422,364	67,422,364
1e S.415 Supporting Schedule:Equipment:L.2 Locomotives.Diesel Locomotive.Road.C.b Repairs Net Expense	625,053,000	625,053,000
1f S 415.Supporting Schedule Equipment L 5. Total Locomtives C b Repairs:Net Expense	665,210,000	665,210,000
1g Repair & Maintenance Road: L 1e / L.1f	0 9396	0 9396
1h S 410 Railway OE L 202 Equipment: Locomotives Repair & Maintenance C.f: Total Expenses	665,210,000	665,210,000
1i S.755 Railroad Operating Statistics L.98. Road Locomotives:GTM:C b Freight Train	96,201,299,000	96,201,299,000
1j Unit Cost or Cost per LGTM. {(L 1h + L 1d) X L.1g} / L 1i	0.0072	0.0072
1k On-Branch:Locomotive Unit Miles. Input:Train Miles X Input.\$ Locomotives	3,423 00	3,423.00
1l On-Branch:Service Units.LGTM L.1k X 126 tons	431,298.00	431,298 00
1m Unindexed Locomotive Repair & Maintenance L 1j X L.1l	3,105 3456	3,105.3456
1n Indexed Locomotive Repair & Maintenance. L.1m X Input Repair & Maintenance Index	3,176 77	3,195 40
2a S.415:Supporting Schedule:Equipment.L 2 Locomotive.Diesel Locomotive:Road.C.c Depreciation Owned	127,625,000	127,625,000
2b S 415:Supporting Schedule:Equipment.L 2 Locomotive Diesel Locomotive Road.C d: Depreciation Capitalized Lease	81,828,000	81,828,000
2c Booked Depreciation L 2a + L 2b	209,453,000	209,453,000
2d S 415.Supporting Schedule:Equipment L.2 Locomotive Diesel Locomotive Road:C.g Investment Base as of 12/31 Owned	2,910,300,000	2,910,300,000
2e S.415 Supporting Schedule:Equipment L.2. Locomotive.Diesel Locomotive Road.C.h. Investment Base as of 12/31 Capitalized Lease	1,895,868,000	1,895,868,000
2f Base Cost L.2d + L 2e	4,806,168,000	4,806,168,000
2g Depreciation Rate L.2c / L.2f	0.0436	0.0436
2h Annual Depreciation L.2g X Input Replacement Value	8,066.00	8,066 00
2i S.755 Railroad Ops.Locomotive Unit Miles. Road Service L 1l Total C b.Freight Train	477,193,648	477,193,648
2j S 755 Railroad Ops:Train Miles-Running L.5.Total Train Miles C b.Freight Train	165,153,510	165,153,510
2k Units Per Train L 2i / L 2j	2 8894	2.8894

2l	S 755-Railroad Ops-Train Hours L.115 Road Service C b.Freight Train	8,139,061	8,139,061
2m	S 755-Railroad Ops:Train Hours L.116 Train Switching C b Freight Train	1,935,136	1,935,136
2n	Running Hours: L.2l - L 2m	6,203,925	6,203,925
2o	Running Locomotive Hours: L 2k X L 2n	17,925,620.8950	17,925,620.8950
2p	S.755 Railroad Ops:Locomotive Unit Miles: Road Service:L 12-Train Switching: C b Freight Train	23,597,784	23,597,784
2q	Average Switch Speed	6	6
2r	Switch Hours: L 2p / L.2q	3,932,964	3,932,964
2s	Total Hours: L 2o + L 2r	21,858,584.8950	21,858,584.8950
2t	S 710-Inventory of Equipment.L 5 Total Locomotive Units C b Units in Service at Beginning of Year	8,368	8,368
2u	S 710-Inventory of Equipment L 5:Total Locomotive Units C.j Units in Service at End of Year	8,614	8,614
2v	Average Locomotive Units (L 2t + L.2u) / 2	8,491 00	8,491.00
2w	System Average Hours per Unit L 2s / L.2v	2,574 3240	2,574.3240
2x	Replacement Depreciation per Hour. L 2h / L.2w	3 1332	3 1332
2y	On-Branch Locomotive Unit Hours: Input Train Hours X Input # of Locomotives	990 00	990 00
2z	On-Branch.Locomotive Depreciation. L 2x X L.2y	3,101 87	3,101 87
3	Maintenance of Equipment L.1n + L.2z	6,278.64	6,297 27
4a	S.410.Railway OE:L 408-Transportation Train Ops:Train Inspection & Lubrication C b Salaries & Wages	65,234,000	65,234,000
4b	S 410.Railway OE:L.414 Transportation Train Ops Fringe Benefits C f Total Expense	583,143,000	583,143,000
4c	S 410 Railway OE:L.419 Total Train Ops C b.Salaries & Wages	1,609,353,000	1,609,353,000
4d	Train Insp & Lubr & Crew Supp Fringe: L 4a X (L 4b / L.4c)	23,637,294 2804	23,637,294.2804
4e	S.410-Railway OE.L 403.Transportation Train Ops Train Crews-C.c Material, Tools, Supplies, Fuels & Lubricants	17,000	17,000
4f	S 410 Railway OE:L.408 Transportation. Train Ops Train Inspection & Lubrication: C.f Total Expense	124,549,000	124,549,000
4g	Unit Cost: ((L 4e + L 4f) + L.4d) / (L 2l + L 2m)	14.7112	14 7112
4h	Unindexed On-Branch.Locomotive Train Inspection & Lubrication & Crew Supplies L 4g X Input Train Hours	7,282 0440	7,282.0440
4i	Indexed-On-Branch Locomotive Train Inspection & Lubrication & Crew Supplies L 4h X Input Train Insp & Lube Index	7,449 53	7,493 22
5a	GMA 1982 Fuel Cost for 2000 HP Unit per Hour:	55 60	55 60
5b	Indexed Unit Fuel Cost L.5a X Input Fuel Index	187.3164	187 3164

5c	Locomotive Fuel L.5b X L 2y	185,443.24	185,443.24
6a	S.410:Railway OE L.411 Transportation: Train Ops Servicing Locomotives C b- Salaries & Wages	72,308,000	72,308,000
6b	Locomotive Servicing Fringe L 6a X (L 4b / L.4c)	26,200,532	26,200,532
6c	S 410-Railway OE L.411-Transportation- Train Ops:Servicing Locomotives:C f Total Expenses	83,645,000	83,645,000
6d	Unit Cost per LUM- (L.6c + L 6b) / L.21	0.2302	0.2302
6e	Unindexed On-Branch Locomotive Servicing. L 6d X L.1k	787.97	787.97
6f	Indexed-On-Branch:Locomotive Servicing. L 6e X Input Locomotive Servicing Index	806.09	810.82
7	Transportation Excluding Crew Wages. L 4i + L 5c + L 6f	193,698.86	193,747.28
8a	S 410 Railway OE-L.414-Transportation: Train Ops-Fringe Benefits:C.f.Total Expense	583,143,000.00	583,143,000.00
8b	S 410:Railway OE-L 413 Total Train Ops C b:Salaries & Wages	1,609,353,000.00	1,609,353,000.00
8c	Train Op Fringe Benefit Ratio 8a/8b	0.36235	0.36235
8d	On Branch Crew Wages. Input	75,852.00	75,852.00
8e	On Branch Crew Wages Including Fringe Benefits L 8c X L 8d	103,336.69	103,336.69
8f	Total On Branch Crew Wages including Fringes. L.8e X Input Crew Wages Index	105,713.43	106,333.45
9a	S.415:Supporting Schedule:Equipment-L 2- Locomotive Diesel Locomotive-Road C.i- Accum Deprec as of 12/31.Owned	1,281,645,000	1,281,645,000
9b	S 415-Supporting Schedule Equipment:L 2 Locomotive:Diesel Locomotive:Road C j: Accum Deprec as of 12/31.Capitalized Lease	841,915,000	841,915,000
9c	Accumulated Book Depreciation L 9a + L 9b	2,123,560,000	2,123,560,000
9d	Undepreciated Book Value- L 2f - L 9c	2,682,608,000	2,682,608,000
9e	Undepreciated Book Ratio- L 9d / L 2f	0.55816	0.55816
9f	Undepreciated Replacement Value L.9e X Input Replacement Value	103,260	103,260
9g	Current Cost of Capital-	0.172	0.172
9h	Locomotive ROI L.9f X L 9g	17,802.02	17,802.02
9i	Replacement Return per Hour L.9h / L 2w	6.9152	6.9152
9j	Undepreciated Replacement Value L 9e x Input Replacement Value		103,260
9k	Holding Gain Rate Nominal Cost of Capital - Real Cost of Capital		0.042
9l	Annual Holding Gain (Loss) L 9j + L 9k		4,285
9m	Holding Gain per Hour L 9l / L 2w		1.6646
9n	Net ROI per Hour: L 9i - L 9m	6.9152	5.2506
9o	On-Branch Locomotive ROI L 9n X L 2y	6,846.05	5,198.09

0113

Frtcar Spreadsheet

REIGHT CAR COSTS

Filename:FRTCAR)

Branch:Exxex to Miner Line

Date: December 30, 2008

By: MEND

0114

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen_Serv
IN-BRANCH COSTS:							
RAILROAD OWNED CARS:							
1a	S.710:Inventory of Equipment: L.36-51:Freight Train Cars: C.b:Units in Service at Beginning of Year:Time-Mileage Cars						
	Base Yr	51	14,342	4,809	10,075	38,785	51
	Forecast Yr	51	14,342	4,809	10,075	38,785	51
1b	S.710:Inventory of Equipment: L.36-51:Freight Train Cars: C.k:Units in Service at End of Year: Time-Mileage Cars						
	Base Yr	79	12,193	4,537	9,243	35,437	47
	Forecast Yr	79	12,193	4,537	9,243	35,437	47
1c	S.710:Inventory of Equipment:L.36-51: Freight Train Cars:C.n:Units at Close of Year:Leased to Others						
	Base Yr	0	0	0	0	0	0
	Forecast Yr	0	0	0	0	0	0
1d	Average Freight Car Ownership: {(L.1a + L.1b) / 2} + L.1c						
	Base Yr	65	13,268	4,673	9,659	37,111	49
	Forecast Yr	65	13,268	4,673	9,659	37,111	49
2	Equivalent Car Days: (L.1d X 346 days (per ICC Doc.#31358)						
	Base Yr	22,490	4,590,728	1,616,858	3,342,014	12,840,406	16,954
	Forecast Yr	22,490	4,590,728	1,616,858	3,342,014	12,840,406	16,954
3	Car Days on Foreign Lines: (Car-Hire Receivables Report)						
	Base Yr	6,653	1,508,718	76,583	712,387	2,798,475	1,334
	Forecast Yr	6,653	1,508,718	76,583	712,387	2,798,475	1,334
4	Foreign Car Days on Home Line: (Car-Hire Payables Report)						
	Base Yr	239,279	3,813,513	1,104,946	1,382,064	2,022,456	23,079
	Forecast Yr	239,279	3,813,513	1,104,946	1,382,064	2,022,456	23,079
5	Total System Car Days On-Line: (L.2 - L.3 + L.4)						
	Base Yr	255,116	6,895,523	2,645,221	4,011,691	12,064,387	38,699
	Forecast Yr	255,116	6,895,523	2,645,221	4,011,691	12,064,387	38,699
6	Total Loaded Car Miles: (S.755:Railroad Operating Statistics L.15-28:Freight Car Miles:C.b: Freight Train)						
	Base Yr	15,098,000	324,628,000	248,377,000	122,094,000	421,254,000	645,000
	Forecast Yr	15,098,000	324,628,000	248,377,000	122,094,000	421,254,000	645,000
7	Total Empty Car Miles: (S.755:Railroad Operating Statistics L.31-44:Railroad Owned & Leased Cars:Empty:C.b:Freight Train)						
	Base Yr	14,086,000	298,303,000	248,655,000	134,680,000	436,517,000	569,000
	Forecast Yr	14,086,000	298,303,000	248,655,000	134,680,000	436,517,000	569,000
8	Total Car Miles : (L.6 + L.7)						
	Base Yr	29,184,000	622,931,000	497,032,000	256,774,000	857,771,000	1,214,000
	Forecast Yr	29,184,000	622,931,000	497,032,000	256,774,000	857,771,000	1,214,000
9a	Repair Cost: (S.415:Supporting Schedule:						

WEIGHT CAR COSTS

Filename: FRTCAR)

Branch: Exxex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen. Serv
	Equipment:L.6-19:Freight Train Cars:C.b:Repairs:Net Expense)						
	Index:R-1 Data to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	581,064	44,894,355	22,142,835	37,890,897	99,673,959	214,830
	Index:R-1 Data to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	584,472	45,157,665	22,272,705	38,113,131	100,258,557	216,090
9b	Applicable Repair Amount-Time or Miles: (L.9a X 50%)						
	Base Yr	290,532	22,447,178	11,071,418	18,945,449	49,836,980	107,415
	Forecast Yr	292,236	22,578,833	11,136,353	19,056,566	50,129,279	108,045
10a	Current Cost Per Car: (Estimated Replacement Cost:Year End:per Gary Shaffer-Purchasing)						
	Base Yr	25,061	33,312	57,000	70,000	75,000	54,000
	Forecast Yr	25,061	33,312	57,000	70,000	75,000	54,000
10b	Total Current Value (Replacement Cost) (L.1d X L.10a)						
	Base Yr	1,628,965	441,983,616	266,361,000	676,130,000	2,783,325,000	2,646,000
	Forecast Yr	1,628,965	441,983,616	266,361,000	676,130,000	2,783,325,000	2,646,000
11a	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars: C.c:Depreciation:Owned						
	Base Yr	4,497,000	9,136,000	5,852,000	3,142,000	16,773,000	126,000
	Forecast Yr	4,497,000	9,136,000	5,852,000	3,142,000	16,773,000	126,000
11b	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars:C.d: Depreciation:Capitalized Lease						
	Base Yr	0	0	0	0	0	0
	Forecast Yr	0	0	0	0	0	0
11c	Booked Depreciation: (L.11a + L.11b)						
	Base Yr	4,497,000	9,136,000	5,852,000	3,142,000	16,773,000	126,000
	Forecast Yr	4,497,000	9,136,000	5,852,000	3,142,000	16,773,000	126,000
11d	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars:C.g: Investment Base as of 12/31:Owned						
	Base Yr	76,596,000	191,031,000	162,553,000	70,862,000	426,019,000	3,855,000
	Forecast Yr	76,596,000	191,031,000	162,553,000	70,862,000	426,019,000	3,855,000
11e	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars:C.h: Investment Base as of 12/31: Capitalized Lease						
	Base Yr	0	0	0	0	0	0
	Forecast Yr	0	0	0	0	0	0
11f	Booked Base Depreciation: (L.11d + L.11e)						
	Base Yr	76,596,000	191,031,000	162,553,000	70,862,000	426,019,000	3,855,000
	Forecast Yr	76,596,000	191,031,000	162,553,000	70,862,000	426,019,000	3,855,000
11g	Composite Depreciation Rate (L.11c / L.11f)						
	Base Yr	0.0587	0.0478	0.0360	0.0443	0.0394	0.0327
	Forecast Yr	0.0587	0.0478	0.0360	0.0443	0.0394	0.0327
11h	Annual Depreciation (at Replacement) (L.10b X L.11g)						
	Base Yr	95,620	21,126,817	9,588,996	29,952,559	109,663,005	86,524
	Forecast Yr	95,620	21,126,817	9,588,996	29,952,559	109,663,005	86,524

RIGHT CAR COSTS

Filename:FRFCAR)

Branch:Exxex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Sery
2a	S.415:Supporting Schedule:Equipment: L.6-19:Freight Train Cars:C.1: Accum Depreciation as of 12/31:Owned						
	Base Yr	35,897,000	90,270,000	100,649,000	17,673,000	179,713,000	1,867,000
	Forecast Yr	35,897,000	90,270,000	100,649,000	17,673,000	179,713,000	1,867,000
12b	S.415:Supporting Schedule:Equipment: L.6-19:Freight Train Cars:C.j: Accum Depreciation as of 12/31: of 12/31:Capitalized Lease						
	Base Yr	0	0	0	0	0	0
	Forecast Yr	0	0	0	0	0	0
12c	Accumulated Book Depreciation: (L.12a + L.12b)						
	Base Yr	35,897,000	90,270,000	100,649,000	17,673,000	179,713,000	1,867,000
	Forecast Yr	35,897,000	90,270,000	100,649,000	17,673,000	179,713,000	1,867,000
12d	Undepreciated Book Value: (L.11f - L.12c)						
	Base Yr	40,699,000	100,761,000	61,904,000	53,189,000	246,306,000	1,988,000
	Forecast Yr	40,699,000	100,761,000	61,904,000	53,189,000	246,306,000	1,988,000
12e	Undepreciated Book Ratio: (L.12d / L.11f)						
	Base Yr	0.53135	0.52746	0.38082	0.75060	0.57816	0.51569
	Forecast Yr	0.53135	0.52746	0.38082	0.75060	0.57816	0.51569
12f	Net Current Value: (L.10b X L.12e)						
	Base Yr	865,551	233,128,678	101,435,596	507,503,178	1,609,207,182	1,364,516
	Forecast Yr	865,551	233,128,678	101,435,596	507,503,178	1,609,207,182	1,364,516
12g	Nominal Cost of Capital: (As directed in ICC decision 10/02/91)						
	Base Yr	0.1724	0.1724	0.1724	0.1724	0.1724	0.1724
	Forecast Yr	0.1724	0.1724	0.1724	0.1724	0.1724	0.1724
12h	Nominal Return on Investment: (L.12f X L.12g)						
	Base Yr	149,221	40,191,384	17,487,497	87,493,548	277,427,318	235,243
	Forecast Yr	149,221	40,191,384	17,487,497	87,493,548	277,427,318	235,243
12i	ROI Cost per Car Day: (w/o Holding Gain) (L.12h / L.5)						
	Base Yr	0.58491	5.82862	6.61098	21.80964	22.99556	6.07879
	Forecast Yr	0.58491	5.82862	6.61098	21.80964	22.99556	6.07879
Forecast Year Adjustment to Include Holding Gain:							
12j	Net Current Value (L.10b X L.12e)	865,551	233,128,678	57,000	70,000	75,000	54,000
12k	Holding Gain: Rate ~ Deflator Nominal Cost of Capital ~ Real Cost	0.042	0.042	0	0	0	0
12l	Holding Gain on Investment L.12j X L.12k	35,920	9,674,840	0	0	0	0
12m	Holding Gain Per Car Day: L.12l / L.5	0.14080	1.40306	0.00000	0.00000	0.00000	0.00000
12n	ROI Cost per Car Day: (with Holding Gain) L.12i ~ L.12m	0.44411	4.42556	6.61098	21.80964	22.99556	6.07879
13	Applicable Depreciation Amount:Time (L.11h X 60%)						

REIGHT CAR COSTS
 Filename:FRTCAR)
 ranch:Exxex to Miner Line
 ate: December 30, 2008
 y: MND

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		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Serv
	Base Yr	57,372	12,676,090	5,753,398	17,971,535	65,797,803	51,914
	Forecast Yr	57,372	12,676,090	5,753,398	17,971,535	65,797,803	51,914
14a	Per Diem Payments: (S.414:Payments for Interchanged Freight Train Cars & Other Freight Carrying Equipment:L.1-16:Car Types C.g:Gross Amounts Payable:Per Diem Basis:Time)						
	Index:R-1 Data to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	5,557,959	80,141,820	2,805,066	23,577,081	32,004,555	166,749
	Index:R-1 Data to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	5,590,557	80,611,860	2,821,518	23,715,363	32,192,265	167,727
14b	Per Diem Receipts: (S.414:Payments for Interchanged Freight Train Cars & Other Freight Carrying Equipment:L.1-16:Car Types C.d:Gross Amounts Received:Per Diem Basis:Time)						
	Index:R-1 Data to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	107,415	22,133,628	814,308	9,580,395	36,536,445	11,253
	Index:R-1 Data to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	108,045	22,263,444	819,084	9,636,585	36,750,735	11,319
14c	Lease & Rentals Net: (S.415:Supporting Schedule:Equipment: L.6-19:Freight Train Cars:C.f: Lease & Rentals (Net))						
	Index:R-1 Data to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	26,598	21,914,706	20,181,744	12,363,978	114,331,503	5,115
	Index:R-1 Data to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	26,754	22,043,238	20,300,112	12,436,494	115,002,069	5,145
15	Total Cost Per Car:Time (L.9b + L.13 + L.14a + L.14c - L.14b)						
	Base Yr	5,825,046	115,046,166	38,997,318	63,277,648	225,434,396	319,940
	Forecast Yr	5,858,874	115,646,577	39,192,297	63,543,373	226,370,681	321,512
16	Non-ROI Cost Per Car Day: (L.15 / L.5)						
	Base Yr	22.83293	16.68418	14.74256	15.77331	18.68594	8.26740
	Forecast Yr	22.96553	16.77126	14.81627	15.83955	18.76355	8.30802
17a	Applicable Depreciation Amount:Miles (L.11h X 40%)						
	Base Yr	38,248	8,450,727	3,835,598	11,981,024	43,865,202	34,610
	Forecast Yr	38,248	8,450,727	3,835,598	11,981,024	43,865,202	34,610
17b	Mileage Payments: (S.414:Rents for Interchanged Freight Train Cars & Other Freight Carrying Equipment:L.1-16:Car Types:C.f:Gross Amounts Payable:Per Diem Basis: Mileage						
	Index:R-1 Data to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	2,479,752	38,110,842	1,531,431	11,509,773	13,764,465	117,645
	Index:R-1 Data to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	2,494,296	38,334,366	1,540,413	11,577,279	13,845,195	118,335
17c	Mileage Receipts: (S.414:Rents for Interchanged Freight Train Cars & Other Freight Carrying Equipment:L.1-16:Car Types:C.c:Gross Amounts Receivable:Per Diem Basis: Mileage						
	Index:R-1 Data to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	15,345	4,509,384	272,118	1,865,952	7,292,967	1,023

FREIGHT CAR COSTS

(Filename:FRFCAR)

Branch: Exxex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Srvy
Index-R-1 Data to Forecast Year		1.029	1.029	1.029	1.029	1.029	1.029
Forecast Year		15,435	4,535,832	273,714	1,876,896	7,335,741	1,029
18	Total Mileage Cost: (L.9b + L.17a + L.17b - L.17c)						
	Base Year	2,793,187	64,499,363	16,166,329	40,570,294	100,173,680	258,647
	Forecast Year	2,809,345	64,828,094	16,238,650	40,737,973	100,503,935	259,961
19	Non-ROI Cost Per Car Mile: (L.18 / L.8)						
	Base Year	0.09571	0.10354	0.03253	0.15800	0.11678	0.21305
	Forecast Year	0.09626	0.10407	0.03267	0.15865	0.11717	0.21414

PRIVATE CARS.

20a	Total Mileage Payments: (S.414:Rents for Interchanged Freight Train Cars & Other Freight Carrying Equipment:L.1-16:Car Types:C & Gross Amounts Payable.Per Diem Basis- Private Line Cars						
	Index-R-1 Data to Base Year	1.023	1.023	1.023	1.023	1.023	1.023
	Base Year	17,909,661	22,882,464	6,758,961	3,069	75,899,439	0
	Index R-1 Data to Forecast Year	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Year	18,014,703	23,016,672	6,798,603	3,087	76,344,597	0
20b	Private Loaded Car Miles- (S.755:Railroad Operating Statistics: L.47-62:Private Line Cars:Loaded C.b:Freight Train)						
	Base Year	49,200,000	62,212,000	837,151,000	26,398,000	728,914,000	160,000
	Forecast Year	49,200,000	62,212,000	837,151,000	26,398,000	728,914,000	160,000
20c	Private Empty Car Miles: (S.755 Railroad Operating Statistics L.65-80:Private Line Cars:Empty C.b:Freight Train)						
	Base Year	29,515,000	47,943,000	1,154,893,000	26,112,000	731,132,000	104,000
	Forecast Year	29,515,000	47,943,000	1,154,893,000	26,112,000	731,132,000	104,000
20d	Total Private Car Miles . (L.20b + L.20c)						
	Base Year	78,715,000	110,155,000	1,992,044,000	52,510,000	1,460,046,000	264,000
	Forecast Year	78,715,000	110,155,000	1,992,044,000	52,510,000	1,460,046,000	264,000
20e	Non-ROI Cost Per Car Mile: (L.20a / L.20d)						
	Base Year	0.22753	0.20773	0.00339	0.00006	0.05198	0.00001
	Forecast Year	0.22886	0.20895	0.00341	0.00006	0.05229	0.0000
21a	Empty Return Ratio:RR Cars (L.8 / L.6)						
	Base Year	1.93297	1.91891	2.00112	2.10308	2.03623	1.8821
	Forecast Year	1.93297	1.91891	2.00112	2.10308	2.03623	1.8821
21b	Empty Return Ratio:PV Cars (L.20d / L.20b)						
	Base Year	1.59990	1.77064	2.37955	1.98917	2.00304	1.6500
	Forecast Year	1.59990	1.77064	2.37955	1.98917	2.00304	1.6500

SUMMARY OF OFF-BRANCH UNIT COSTS:

22a	Repair Variability: D6L101C4						
	Base Year (2007 used)	0.86000	0.86000	0.86000	0.86000	0.86000	0.860
	Forecast Year (2007 used)	0.86000	0.86000	0.86000	0.86000	0.86000	0.860

FREIGHT CAR COSTS

(Filename: FRTCAR)

Branch: Exxex to Miner Line

Date: December 30, 2008

By: MND

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		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Serv
22b	Station Clerical: E1L109C1						
	Index:2007 URCS to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Year	22.16795	22.16795	22.16795	22.16795	22.16795	22.16795
	Index:2007 URCS to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Year	22.29797	22.29797	22.29797	22.29797	22.29797	22.29797
22c	Total Operating Expense: Repairs D6L128C5						
	Base Year (2007 used)	607.77170	41,356.00000	19,074.00000	33,904.00000	95,769.00000	198.30500
	Forecast Year (2007 used)	607.77170	41,356.00000	19,074.00000	33,904.00000	95,769.00000	198.30500
22d	Freight Car Repairs: D6L101C5						
	Base Year (2007 used)	503.91210	34,289.00000	15,814.00000	28,110.00000	79,403.00000	164.41750
	Forecast Year (2007 used)	503.91210	34,289.00000	15,814.00000	28,110.00000	79,403.00000	164.41750
22e	Maintenance of Equipment O/H. (L 22c / L 22d)						
	Base Year (2007 used)	1.20611	1.20610	1.20615	1.20612	1.20611	1.20611
	Forecast Year (2007 used)	1.20611	1.20610	1.20615	1.20612	1.20611	1.20611
22f	General O/H: Opr D8L607C1						
	Base Year (2007 used)	1.05023	1.05023	1.05023	1.05023	1.05023	1.05023
	Forecast Year (2007 used)	1.05023	1.05023	1.05023	1.05023	1.05023	1.05023
22g	Depreciation Variability: D6L133C4						
	Base Year (2007 used)	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
	Forecast Year (2007 used)	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
22h	General O/H: DRL D8L608C1						
	Base Year (2007 used)	1.04822	1.04822	1.04822	1.04822	1.04822	1.04822
	Forecast Year (2007 used)	1.04822	1.04822	1.04822	1.04822	1.04822	1.04822
22i	Curr Yr Sem per I/I Sw E2L1C29						
	Base Year (2007 used)	1.67521	1.67521	1.67521	1.67521	1.67521	1.67521
	Forecast Year (2007 used)	1.67521	1.67521	1.67521	1.67521	1.67521	1.67521
22j	Switch Engine Minutes-Opr Unit Cost E1L111C1						
	Index:2007 URCS to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Year	4.87544	4.87544	4.87544	4.87544	4.87544	4.87544
	Index:2007 URCS to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Year	4.90404	4.90404	4.90404	4.90404	4.90404	4.90404
22k	Switch Engine Minutes-DRL Exp Unit Cost E1L111C2						
	Index:2007 URCS to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Year	0.73689	0.73689	0.73689	0.73689	0.73689	0.73689
	Index:2007 URCS to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Year	0.74121	0.74121	0.74121	0.74121	0.74121	0.74121
22l	I/I Switching Cost per Switch-Non ROI L 22i X (L 22j + L 22k)						
	Base Year	9.40183	9.40183	9.40183	9.40183	9.40183	9.40183
	Forecast Year	9.45698	9.45698	9.45698	9.45698	9.45698	9.45698
22m	Average Non-ROI Cost per Car Day: [(L 9b X L 22a X L 22e X L 22f) + (L 13 X L 22g X L 22h) + (L 14a X L 22h) - (L 14b X L 22h) + (L 14c X L 22h)] / L 5						

FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch: Exxex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Srvy
	Base Year	23.98078	17.62258	15.62576	16.72821	19.75690	8.78023
	Forecast Year	24.12005	17.71463	15.70404	16.79878	19.83925	8.82348
22n	Terminal Special Services: E1L106C1						
	Index:2007 URCS to Base Yr	1.023	1.023	1.023	1.023	1.023	1.023
	Base Year	4.09720	4.09720	4.09720	4.09720	4.09720	4.09720
	Index:2007 URCS to Forecast Yr	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Year	4.12123	4.12123	4.12123	4.12123	4.12123	4.12123
22o	Modified Terminal:Non-ROI-RR Cars L.22n + L.22b + [(L.22m X 2) + L.22l] X L.21a]						
	Base Year	137.14686	111.93871	107.61738	116.39948	125.86862	77.01276
	Forecast Year	137.94592	112.55185	108.19509	116.96634	126.47034	77.43342
23a	O/D Switch Factor: E2L1C8						
	Base Year (2007 used)	1.80000	2.00000	2.00000	2.00000	2.00000	2.00000
	Forecast Year (2007 used)	1.80000	2.00000	2.00000	2.00000	2.00000	2.00000
23b	Curr Yr Sem per Industry Sw E2L1C25						
	Base Year (2007 used)	6.70086	6.70086	6.70086	6.70086	6.70086	6.70086
	Forecast Year (2007 used)	6.70086	6.70086	6.70086	6.70086	6.70086	6.70086
23c	O/D Switching:Non-ROI L.23b X (L.22j + L.22k)						
	Base Year	37.60744	37.60744	37.60744	37.60744	37.60744	37.60744
	Forecast Year	37.82803	37.82803	37.82803	37.82803	37.82803	37.82803
23d	CD per L&UL Industry Sw: E2L1C14						
	Base Year (2007 used)	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
	Forecast Year (2007 used)	2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
23e	Car Days O/D. L.23d X L.23a						
	Base Year	3.60000	4.00000	4.00000	4.00000	4.00000	4.00000
	Forecast Year	3.60000	4.00000	4.00000	4.00000	4.00000	4.00000
23f	Normal Terminal:Non-ROI-RR Cars (L.23a X L.23c) + L.22b + (L.23e X L.22m)						
	Base Year	176.19215	167.87315	159.88587	164.29567	176.41043	132.50375
	Forecast Year	177.22060	168.81255	160.77019	165.14915	177.31103	133.24795
24a	Car Days per I/C Switch E2L1C10						
	Base Year (2007 used)	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
	Forecast Year (2007 used)	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
24b	Curr Yr Sem per Interch Sw E2L1C26						
	Base Year (2007 used)	3.68547	3.68547	3.68547	3.68547	3.68547	3.68547
	Forecast Year (2007 used)	3.68547	3.68547	3.68547	3.68547	3.68547	3.68547
24c	I/C Switch Cost:Non-ROI L.24b X (L.22j + L.22k)						
	Base Year	20.68407	20.68407	20.68407	20.68407	20.68407	20.68407
	Forecast Year	20.80540	20.80540	20.80540	20.80540	20.80540	20.80540
24d	Empty Return Ratio: E2L1C2						
	Base Year (2007 used)	1.93297	1.91989	2.00112	2.10308	2.03623	1.8821
	Forecast Year (2007 used)	1.93297	1.91989	2.00112	2.10308	2.03623	1.8821
24e	I/C Terminal:Non-ROI-RR Cars						

FREIGHT CAR COSTS

(Filename: FETCAR)

Branch: Exxex to Miner Line

Date: December 30, 2008

By: MND

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		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Serv
	{ (L.24a X L.22m) + L.24c } X L.24d						
	Base Yr	63.15875	56.62788	57.02582	61.09064	62.23232	47.19388
	Forecast Yr	63.52788	56.94918	57.34694	61.42001	62.56322	47.46294
25a	Cost Per GTM:Operating: ELL101C1						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	0.00197590	0.00197590	0.00197590	0.00197590	0.00197590	0.00197590
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	0.00198749	0.00198749	0.00198749	0.00198749	0.00198749	0.00198749
25b	Cost Per GTM:Deprec Rents & Leases ELL101C2						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	0.00071002	0.00071002	0.00071002	0.00071002	0.00071002	0.00071002
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	0.00071419	0.00071419	0.00071419	0.00071419	0.00071419	0.00071419
25c	Weighted Average Train Tons-Off-Branch: Way Thru Spreadsheet L.12						
	Base Yr	5,224	5,235	5,259.8	5,254.2	5,310.6	5,324
	Forecast Yr	5,224	5,235	5,259.8	5,254.2	0.0	5,324
25d	Cost Per LUM:Operating: ELL105C1						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	4.28550	4.28550	4.28550	4.28550	4.28550	4.28550
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	4.31064	4.31064	4.31064	4.31064	4.31064	4.31064
25e	Cost Per LUM:Deprec Rents & Leases ELL105C2						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	0.72145	0.72145	0.72145	0.72145	0.72145	0.72145
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	0.72568	0.72568	0.72568	0.72568	0.72568	0.72568
25f	Wghtd Ave Locomotives per Train-Off-Branch: Way Thru Spreadsheet L.15						
	Base Year (2007 use)	2.87357	2.87590	2.88073	2.87961	2.89083	2.89349
	Forecast Year (2007 use)	2.87357	2.87590	2.88073	2.87961	0.00000	2.89349
25g	Crew Wages Per Train Mile: ELL104C1						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	8.10084	8.10084	8.10084	8.10084	8.10084	8.10084
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	8.14835	8.14835	8.14835	8.14835	8.14835	8.14835
25h	Other Cost per Train Mile:Operating ELL103C1						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	0.69972	0.69972	0.69972	0.69972	0.69972	0.69972
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	0.70383	0.70383	0.70383	0.70383	0.70383	0.70383
25i	Other Cost per Train Mile:Depreciation Rents & Lease: ELL103C2						
	Index:2007 URCS to Base	1.023	1.023	1.023	1.023	1.023	1.023
	Base Yr	0.00287	0.00287	0.00287	0.00287	0.00287	0.00287
	Index:2007 URCS to Forecast	1.029	1.029	1.029	1.029	1.029	1.029
	Forecast Yr	0.00289	0.00289	0.00289	0.00289	0.00289	0.00289
25j	Average Train GTM:Non-ROI { (L.25a + L.25b) X L.25c } + { (L.25d + L.25e) X L.25f } + L.25g + { (L.25h + L.25i) X 1 } / L.25c						

FREIGHT CAR COSTS

(Filename:FRFCAR)

Branch:Extex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Serv
	Base Yr	0.00713	0.00712	0.00710	0.00711	0.00707	0.00706
	Forecast Yr	0.00717	0.00716	0.00714	0.00715	0.00000	0.00710
26a	Ave Mile Btw I/I Sw E2L1C23						
	Base Year (2007 us)	200	200 -	200	200	200	200
	Forecast Year (2007 us)	200	200	200	200	200	200
26b	I/I Switching per Car Mile:Non-ROI L.221 / L.26a						
	Base Yr	0.04701	0.04701	0.04701	0.04701	0.04701	0.04701
	Forecast Yr	0.04728	0.04728	0.04728	0.04728	0.04728	0.04728
26c	Running Miles Per Day: E2L1C22						
	Base Year (2007 us)	638.89950	638.89950	638.89950	638.89950	638.89950	626.09120
	Forecast Year (2007 us)	638.89950	638.89950	638.89950	638.89950	638.89950	626.09120
26d	Car Days Per I/I Switch: E2L1C13						
	Base Year (2007 us)	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
	Forecast Year (2007 us)	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
26e	Tare Tons Per Car: E2L1C1						
	Base Year (2007 us)	33.50000	36.10000	25.90000	33.20000	31.40000	34.10000
	Forecast Year (2007 us)	33.50000	36.10000	25.90000	33.20000	31.40000	34.10000
26f	Average Non-ROI Cost per Car Mile ((L.9b X L.22a X L.22e X L.22f) + (L.17a X L.22g X L.22h) + (L.17b X L.22f) - (L.17c X L.22f)) / L.8						
	Base Yr	0.10090	0.11012	0.03502	0.16873	0.12482	0.22716
	Forecast Yr	0.10149	0.11069	0.03517	0.16943	0.12524	0.22832
26g	Car Mile Cost: Average Non-ROI Cost per Car Mile: RR (L.26b + L.26f + (L.22m / 26c) + (L.26d X (L.22m / 200)) + (L.26e X L.25j)) X L.24d						
	Base Yr	0.93604	0.93269	0.65925	1.09317	0.96547	1.03687
	Forecast Yr	0.94139	0.93779	0.66280	1.09861	0.51551	1.04246
27	Modified Terminal:Non-ROI-Pvt Cars (L.221 X L.21b) + L.22b + L.22n						
	Base Yr	41.30714	42.91241	48.63727	44.96699	45.09739	41.77817
	Forecast Yr	41.54942	43.16411	48.92256	45.23074	45.36191	42.02322
28	Normal Terminal:Non-ROI-Pvt Cars (L.23a X L.23c) + L.22b						
	Base Yr	89.86134	97.38283	97.38283	97.38283	97.38283	97.3828
	Forecast Yr	90.38842	97.95403	97.95403	97.95403	97.95403	97.9540
29	I/C Terminal:Non-ROI-Pvt Cars L.24c X L.21b						
	Base Yr	33.09244	36.62404	49.21878	41.14413	41.43102	34.1287
	Forecast Yr	33.28656	36.83887	49.50749	41.38548	41.67405	34.3289
30	Car Mile Costs:Non-ROI-Pvt Cars L.20e + ((L.26b + (L.26e X L.25j)) X L.21b)						
	Base Yr	0.68489	0.74608	0.55283	0.56312	0.59081	0.4746
	Forecast Yr	0.68879	0.75033	0.55596	0.56630	0.14699	0.4774
31a	Switch Engine Minutes-ROI Exp Unit Cost E1L111C3						
	Base Year (2007 us)	2.17453	2.17453	2.17453	2.17453	2.17453	2.1745

FREIGHT CAR COSTS

(Filename:FRFCAR)

Branch:Exxex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen Sery
	Forecast Year (2007 us:	2.17453	2.17453	2.17453	2.17453	2.17453	2.17453
31b	I/I Switching-ROI : L.22i X L.31a						
	Base Yr	3.64279	3.64279	3.64279	3.64279	3.64279	3.64279
	Forecast Yr	3.64279	3.64279	3.64279	3.64279	3.64279	3.64279
31c	Modified Terminal:ROI-RR Cars { (2 X L.12i) + L.31b } X L.24d Forecast Yr sub L.12n for L.12i						
	Base Yr	9.30263	29.37439	33.74839	99.39591	101.06606	29.73898
	Forecast Yr	8.75831	23.98695	33.74839	99.39591	101.06606	29.73898
32a	O/D Switching-ROI: L.23b X L.31a						
	Base Yr	14.57122	14.57122	14.57122	14.57122	14.57122	14.57122
	Forecast Yr	14.57122	14.57122	14.57122	14.57122	14.57122	14.57122
32b	Normal Terminal:ROI-RR Cars (L.23a X L.32a) + { (L.23d X L.23a) X L.12i } Forecast Yr sub L.12n for L.12i						
	Base Yr	28.33387	52.45692	55.58636	116.38100	121.12468	53.45760
	Forecast Yr	27.82699	46.84468	55.58636	116.38100	121.12468	53.45760
33a	I/C Switch Cost-ROI: L.24b X L.31a						
	Base Yr	8.01417	8.01417	8.01417	8.01417	8.01417	8.01417
	Forecast Yr	8.01417	8.01417	8.01417	8.01417	8.01417	8.01417
33b	I/C Terminal:ROI-RR Cars { (L.24a X L.12i) + L.33a } X L.24d Forecast Yr sub L.12n for L.12i						
	Base Yr	16.05646	20.98149	22.65200	39.78815	39.73082	20.80469
	Forecast Yr	15.92038	19.63463	22.65200	39.78815	39.73082	20.80469
34a	Cost per GTM-ROI: E1L101C3						
	Base Year (2007 us:	0.00110699	0.00110699	0.00110699	0.00110699	0.00110699	0.00110699
	Forecast Year (2007 us:	0.00110699	0.00110699	0.00110699	0.00110699	0.00110699	0.00110699
34b	Cost per LUM-ROI: E1L105C3						
	Base Year (2007 us:	0.34753	0.34753	0.34753	0.34753	0.34753	0.34753
	Forecast Year (2007 us:	0.34753	0.34753	0.34753	0.34753	0.34753	0.34753
34c	Other Cost per Train Mile-ROI: E1L103C3						
	Base Year (2007 us:	0.00248	0.00248	0.00248	0.00248	0.00248	0.00248
	Forecast Year (2007 us:	0.00248	0.00248	0.00248	0.00248	0.00248	0.00248
34d	Ton Mile-ROI: { (L.34a X L.25c) + (L.34b X L.25f) + (L.34c X 1) } / L.25c						
	Base Yr	0.00130	0.00130	0.00130	0.00130	0.00130	0.0013
	Forecast Yr	0.00130	0.00130	0.00130	0.00130	0.00000	0.0013
35a	I/I Switch per Car Mile-ROI: (L.22i X L.31a) / L.26a						
	Base Yr	0.01821	0.01821	0.01821	0.01821	0.01821	0.0182
	Forecast Yr	0.01821	0.01821	0.01821	0.01821	0.01821	0.0182
35b	Car Mile Cost: Average ROI Cost per Car Mile. RR [L.35a + (L.12i / L.26c) + {(L.26d X L.12i) / 200} + [L.26e X {(L.34a X L.25c) + (L.34b X L.25f) + (L.34c X 1)} / L.25c]] X L.24d						

FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Exxex to Miner Line

Date: December 30, 2008

By: MND

		50 Ft. Box	Equiped Box	Plain Gondola	Equiped Gondola	Covered Hopper	Flat Gen. Serv.
Forecast Yr sub L.12n for L.12i							
Base Yr	0.12389	0.17044	0.15748	0.31538	0.31033	0.16435	
Forecast Yr	0.12278	0.17044	0.15748	0.31538	0.00000	0.16435	
36 Modified Terminal:ROI-Pvt Cars L.31b X L.21b							
Base Yr	5.82810	6.45007	8.66820	7.24613	7.29665	6.01060	
Forecast Yr	5.82810	6.45007	8.66820	7.24613	7.29665	6.01060	
37 Normal Terminal:ROI-Pvt Cars (L.23a X L.32a)							
Base Yr	26.22820	29.14244	29.14244	29.14244	29.14244	29.14244	
Forecast Yr	26.22820	29.14244	29.14244	29.14244	29.14244	29.14244	
38 I/C Terminal:ROI-Pvt Cars L.33a X L.21b							
Base Yr	12.82187	14.19021	19.07012	15.94155	16.05270	13.22338	
Forecast Yr	12.82187	14.19021	19.07012	15.94155	16.05270	13.22338	
39 Ton Mile:ROI-Pvt Cars L.34d							
Base Yr	0.00130	0.00130	0.00130	0.00130	0.00130	0.00130	
Forecast Yr	0.00130	0.00130	0.00130	0.00130	0.00000	0.00130	
40 Car Mile Cost:ROI-Pvt Cars [L.35a + (L.26e X [(L.34a X L.25c) + (L.34b X L.25f) + (L.34c X 1)]) / L.25c]] X L.21b							
Base Yr	0.09874	0.11523	0.12332	0.12194	0.11803	0.10298	
Forecast Yr	0.09874	0.11523	0.12332	0.12194	0.00000	0.10298	

Traffic Spreadsheet

Traffic Detail

Branch. Essex to Miner Line
 Date. 12/29/2008
 By Mike Drelicharz

(a) Car Type Base Year	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f) Total Tons (tons/car X d) or plug	(g) On-Branch RT Miles (RT Miles Unit X d)	(h) Off-B Loaded Miles (1 way Off- B miles)	(i) Off-B Total Loaded Miles (h X d)	(j) GTR's (i X d)
50 FT BOX	RR	L	2	162	162	68	255	510	41,310
			0	0	0	0	0	0	0
		TOTAL RRL	2	162	162	68		510	41,310
		TOTAL RR	2	162	162	68		510	41,310
		TOTAL LOCAL	2	162	162	68		510	41,310
50 FT BOX		TOTAL	2	162	162	68		510	41,310
EQUIPPED BOX RR		L	163	13,499	13,499	5,542	255	41,585	3,442,245
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL RRL	163	13,499	13,499	5,542		41,585	3,442,245
		TOTAL RR	163	13,499	13,499	5,542		41,585	3,442,245
EQUIPPED BOX PVT		L	37	3,526	3,526	1,258	255	9,435	899,130
			0	0	0	0	0	0	0
		TOTAL PVTL	37	3,526	3,526	1,258		9,435	899,130
		TOTAL LOCAL	200	17,025	17,025	6,800		51,000	4,341,375
		TOTAL PVT	37	3,526	3,526	1,258		9,435	899,130
EQUIPPED BOX TOTAL			200	17,025	17,025	6,800		51,000	4,341,375
PLAIN GON	RR	L	1	92	92	36	293	293	28,956
			0	0	0	0	0	0	0
		TOTAL RRL	1	92	92	36		293	28,956
		TOTAL RR	1	92	92	36		293	28,956
PLAIN GON	PVT	L	1	92	92	36	293	293	28,956
			0	0	0	0	0	0	0
		TOTAL PVTL	1	92	92	36		293	28,956
		TOTAL LOCAL	2	184	184	72		586	53,912
PLAIN GON		TOTAL	2	184	184	72		586	53,912
EQUIPED GON RR		L	2	184	184	72	293	586	53,912

(a) Car Type	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f) Total Tons (tons/car X d) or plus	(g) On-Branch RT Miles (RT Miles X d)	(h) Off-B Loaded Miles (1 way Off- B miles)	(i) Off-B Total Loaded Miles (h X d)	(j) GTM's (f X d)
					0	0	0	0	0
		TOTAL RRL	2	184	184	72		588	53,912
		TOTAL RR	2	184	184	72		588	53,912
		TOTAL LOCAL	2	184	184	72		588	53,912
		EQUIPED GON TOTAL	2	184	184	72		588	53,912
COVHOP	RR	Local	23	2,390	2,390	690	1,595	36,685	3,812,050
		TOTAL RRL	23	2,390	2,390	690		36,685	3,812,050
		TOTAL RR	23	2,390	2,390	690		36,685	3,812,050
		TOTAL LOCAL	23	496	496	690		36,685	3,812,050
	COVHOP	TOTAL	23	2,390	2,390	690		36,685	3,812,050
FLAT GEN SER RR	X		40	3,585	3,585	1,440	517	20,680	1,853,445
			0	0	0	0	0	0	0
		TOTAL RRX	40	3,585	3,585	1,440		20,680	1,853,445
		TOTAL RR	40	3,585	3,585	1,440		20,680	1,853,445
FLAT GEN SER PVT	L		0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL PVTL	0	0	0	0		0	0
		TOTAL LOCAL	0	0	0	0		0	0
FLAT GEN SER PVT	X		0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL PVTX	0	0	0	0		0	0
		TOTAL PVT	0	0	0	0		0	0
		FLAT GEN SER\TOTAL	40	3,585	3,585	1,440		20,680	1,853,445
TOTAL BASE YEAR			289	23,530	23,530	9,142		110,047	10,156,004

Traffic Detail

Branch: Essex to Miner Line
 Date: 12/29/2008
 By: Mike Drelicharz

0127

(a) Car Type	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f) Total Tons (tons/car X d) or plug	(g) On-Branch RT Miles (RT Miles /unit X d)	(h) Off-B Loaded Miles (1 way Off- B miles)	(i) Off-B Total Loaded Miles (h X d)	(j) GTR's (f X i/d)
FORECAST YEAR									
50 FT BOX	RR	L	2	162	162	68	255	510	41,310
			0	0	0	0	0	0	0
		TOTAL RRL	2	162	162	68		510	41,310
		TOTAL RR	2	162	162	68		510	41,310
		TOTAL LOCA	2	162	162	68		510	41,310
50 FT BOX		TOTAL	2	162	162	68		510	41,310
EQUIPPED BOX RR		L	163	13,499	13,499	5,542	255	41,585	3,442,245
			0	0	0	0	0	0	0
		0	0	0	0	0	0	0	
		TOTAL RRL	163	13,499	13,499	5,542		41,585	3,442,245
		TOTAL RR	163	13,499	13,499	5,542		41,585	3,442,245
EQUIPPED BOX PVT		L	37	3,526	3,526	1,258	255	9,435	899,130
			0	0	0	0	0	0	0
		TOTAL PVTL	37	3,526	3,526	1,258		9,435	899,130
		TOTAL LOCA	200	17,025	17,025	6,800		51,000	4,341,375
		TOTAL PVT	37	3,526	3,526	1,258		9,435	899,130
EQUIPPED E		TOTAL	200	17,025	17,025	6,800		51,000	4,341,375
PLAIN GON	RR	L	1	92	92	36	293	293	26,956
			0	0	0	0	0	0	0
		TOTAL RRL	1	92	92	36		293	26,956
		TOTAL RR	1	92	92	36		293	26,956

(a) Car Type	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f) Total Tons (tons/car X d) or plug	(g) On-Branch RT Miles (RT Miles /unit X d)	(h) Off-B Loaded Miles (1 way Off- B miles)	(i) Off-B Total Loaded Miles (h X d)	(j) GTMs (f X i/d)
PLAIN GON	PVT	L	1	92	92	36	293	293	26,956
			0	0	0	0	0	0	0
		TOTAL PVT L	1	92	92	36		293	26,956
		TOTAL LOCAL	2	184	184	72		586	53,912
PLAIN GON	PVT	X	0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL PVTX	0	0	0	0		0	0
		TOTAL PVT	1	92	92	36		293	26,956
PLAIN GON TOTAL			2	184	184	72		586	53,912
EQUIPED GON	RR	L	2	184	184	72	293	586	53,912
			0	0	0	0	0	0	0
		TOTAL RRL	2	184	184	72		586	53,912
		TOTAL RR	2	184	184	72		586	53,912
TOTAL LOCAL			2	184	184	72		586	53,912
EQUIPED GO TOTAL			2	184	184	72		586	53,912
FLAT GEN SERV RR		X	40	3,585	3,585	1,440	517	20,680	1,853,445
			0	0	0	0	0	0	0
		TOTAL RRX	40	3,585	3,585	1,440		20,680	1,853,445
		TOTAL RR	40	3,585	3,585	1,440		20,680	1,853,445
FLAT GEN SE TOTAL			40	3,585	3,585	1,440		20,680	1,853,445
TOTAL FORECAST YEAR			246	21,140	21,140	8,452		73,362	6,343,954

LossDam Spreadsheet

STCC	FORECAST YEAR				
	2007	2007 TO	FORECAST	FORECAST	FORECAST
	URCS \$/ TON	FORECAST YEAR INDEX	YEAR \$/ TON	YEAR TONS	YEAR LOSS & DAMAGE
01	0.04349	1.02900	0.04475	0	\$0
0113	0.02495	1.02900	0.02567	0	0
01195	3.18603	1.02900	3.27842	0	0
012	0.08599	1.02900	0.08848	0	0
013	0.24379	1.02900	0.25086	0	0
10	0.00713	1.02900	0.00734	0	0
11	0.00325	1.02900	0.00334	0	0
14	0.00604	1.02900	0.00621	0	0
20	0.10337	1.02900	0.10637	0	0
2011	0.00000	1.02900	0.00000	0	0
202	1.34667	1.02900	1.38572	0	0
203	0.45837	1.02900	0.47166	0	0
204	0.06541	1.02900	0.06731	0	0
2041	0.07670	1.02900	0.07892	0	0
2042	0.05292	1.02900	0.05445	0	0
2043	0.15046	1.02900	0.15482	0	0
2044	0.20022	1.02900	0.20603	0	0
2045	0.44715	1.02900	0.46012	0	0
2046	0.03938	1.02900	0.04052	0	0
2062	0.16405	1.02900	0.16881	0	0
20821	0.13795	1.02900	0.14195	0	0
2084	0.08321	1.02900	0.08562	0	0
20851	0.04596	1.02900	0.04729	0	0
209	0.03907	1.02900	0.04020	0	0
21	0.00000	1.02900	0.00000	0	0
24	0.06360	1.02900	0.06544	0	0
2421	0.06692	1.02900	0.06886	0	0
2432	0.04278	1.02900	0.04402	0	0
25	0.06475	1.02900	0.06663	0	0
26	0.28086	1.02900	0.28900	0	0
26211	0.26458	1.02900	0.27225	0	0
26213	0.77086	1.02900	0.79321	0	0
263	0.20104	1.02900	0.20687	17,187	3,555
264	0.02344	1.02900	0.02412	0	0
26471	0.00307	1.02900	0.00316	0	0
28	0.04200	1.02900	0.04322	0	0
281	0.01619	1.02900	0.01666	0	0
2812	0.01606	1.02900	0.01653	0	0
282	0.06117	1.02900	0.06294	0	0
289	0.05941	1.02900	0.06113	0	0
29	0.02046	1.02900	0.02105	0	0
30	0.08446	1.02900	0.08691	0	0
301	0.00891	1.02900	0.00917	0	0
32	0.02948	1.02900	0.03033	0	0
321	0.00000	1.02900	0.00000	0	0
3295	0.02951	1.02900	0.03037	0	0

<u>STCC</u>	<u>FORECAST YEAR</u>				
	<u>2007</u>	<u>2007 TO</u>	<u>FORECAST</u>	<u>FORECAST</u>	<u>FORECAST</u>
	<u>URCS</u>	<u>FORECAST</u>	<u>YEAR</u>	<u>YEAR</u>	<u>YEAR</u>
	<u>\$/</u>	<u>YEAR</u>	<u>\$/</u>	<u>YEAR</u>	<u>LOSS &</u>
	<u>TON</u>	<u>INDEX</u>	<u>TON</u>	<u>TONS</u>	<u>DAMAGE</u>
33	0.05777	1.02900	0.05945	0	0
3312	0.05336	1.02900	0.05491	3,953	217
3352	0.15163	1.02900	0.15603	0	0
34	0.08348	1.02900	0.08590	0	0
344	0.26735	1.02900	0.27510	0	0
35	0.32208	1.02900	0.33142	0	0
351	0.00000	1.02900	0.00000	0	0
352	1.52982	1.02900	1.57418	0	0
353	0.14557	1.02900	0.14979	0	0
36	0.47035	1.02900	0.48399	0	0
361	1.38438	1.02900	1.42453	0	0
363	0.23463	1.02900	0.24143	0	0
365	7.90006	1.02900	8.12916	0	0
37	1.08988	1.02900	1.12149	0	0
37111	1.60462	1.02900	1.65115	0	0
37112	1.26812	1.02900	1.30490	0	0
3714	0.27078	1.02900	0.27863	0	0
44	0.11915	1.02900	0.12261	0	0
45	0.04241	1.02900	0.04364	0	0
46	0.11395	1.02900	0.11725	0	0
461	0.11207	1.02900	0.11532	0	0
48	0.04388	1.02900	0.04515	0	0
OTHER	0.57177	1.02900	0.58835	0	0
Total Loss & Damage Forecast Year				21,140	\$3,773

NLV Track Structure and Real Estate

NET LIQUIDATION VALUE OF TRACK & BRIDGES**Sikeston Ind. Ld. (MP 196.7 Essex, MO. to MP 216.27 Miner, MO. BNSF)**

12-Jan-09

M.P. 196.70 TO 216.27 = 19.57 TRACK MILES*
 MISCELLANEOUS SIDINGS = 4.44 TRACK MILES
 24.01 TOTAL T.M.S

TRACK COMPONENTS -

Rail Weight	RAIL		O T M	SWITCHES			Net Tons	NET TONS		
	Track Miles	Net Tons	Net Tons	No. 7	No. 8.5 & No. 9	No. 10				
136#		0.00	0.00				0.00	0.00		
133#		0.00	0.00				0.00	0.00		
132#		0.00	0.00				0.00	0.00		
131#		0.00	0.00				0.00	0.00		
119#		0.00	0.00				0.00	0.00		
115#		0.00	0.00				0.00	0.00		
112	17.87	3522.53	1027.18			16	74.02	4623.73		
110#	1.70	329.12	90.38			2	7.55	427.05		
100#		0.00	0.00				0.00	0.00		
90#	4.05	841.52	158.35				0.00	799.87		
85#		0.00	0.00				0.00	0.00		
80#		0.00	0.00				0.00	0.00		
75#	0.39	51.48	11.25				0.00	52.73		
Total:	24.01	4544.65	1287.16				81.57	5913.38		

TIES

SWITCH TIES 1206 EA
 CROSS TIES 71513 EA
 TOTAL TIES 72719 EA

CURRENT
MARKET VALUE

VALUE OF TRACK COMPONENTS

MAIN & SIDE TRACKS:	1,419.99 N.T. x	\$242.00 N.T. =	\$343,638	Roll Rail
MAIN & SIDE TRACKS:	655.89 N.T. x	\$183.00 N.T. =	\$120,577	Scrap Rail
MAIN & SIDE TRACKS:	2,485.77 N.T. x	\$650.00 N.T. =	\$1,602,783	No 2 Qual Rail
O.T.M. & Turnouts:	1,368.72 N.T. x	\$246.00 N.T. =	\$335,337	Scrap Material
SWITCH & CROSS TIES :	22,543 ea. x	\$10.00 ea. =	\$225,429	Reusable Ties
SWITCH & CROSS TIES :	18,180 ea. x	\$5.00 ea. =	\$90,899	Landscape Ties #1
SWITCH & CROSS TIES :	14,544 ea. x	\$3.00 ea. =	\$43,631	Landscape Ties #2
SWITCH & CROSS TIES :	17,453 ea. x	\$0.00 ea. =	\$0	Scrap Ties

TOTAL TRACK VALUE \$2,762,284**BRIDGE VALUE \$15,724****TOTAL VALUE \$2,777,968****REMOVAL COSTS**

TRACK REMOVAL	24.01 T.M.s @	\$8,850 Per Mile	\$212,489
SWITCH & CROSSTIES	72719 Ea. @	\$3.00 Ea.	\$215,167
BRIDGE REMOVAL COSTS			\$224,397
RD CROSSING REMOVAL	2014 Feet	\$100.00 Per Ft.	\$201,400

TOTAL REMOVAL \$653,443**NET LIQUIDATION VALUE****\$1,921,546**



Across the Fence and Non Corridor Value - Portions of Union Pacific Railroad - Essex, Grayridge, Morehouse, Sikeston and Miner, MO

10/2/2007

Property Description (a)				Vidco Segment (b)				Across the Fence (c)										Non-Corridor Value "Liquidation Value" (f)									
L	B	M	S	No.	Location	Vidco Segment	East End	Land Use				SF Unit Value				Segment Value	Chrs. Area (sq ft)	Adm. Area (sq ft)	Per SF				Title Reverter	Values Based on SF	Aggregate Segment Value	% ATTY	% Total
								Ag	Res	Ind	Com	Ag	Res	Ind	Com				Ag	Res	Ind	Com					
111375	2318	5	1	1				0%	100%	0%	0%	0%	0%	0%	0%	\$17,362	0%	0%	0%	0%	0%	0%	0%	0%	\$17,362	0%	
111376	2318	5	1	2				0%	100%	0%	0%	0%	0%	0%	0%	\$15,408	0%	0%	0%	0%	0%	0%	0%	0%	\$15,408	0%	
111377	2318	5	2	1				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111378	2318	5	2	2				0%	100%	0%	0%	0%	0%	0%	0%	\$12,227	0%	0%	0%	0%	0%	0%	0%	0%	\$12,227	0%	
111379	2318	5	4	1				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111380	2318	5	4	2				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111381	2318	5	4	3				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111382	2318	5	4	4				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111383	2318	5	4	5				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111384	2318	5	4	6				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111385	2318	5	4	7				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111386	2318	5	4	8				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111387	2318	5	4	9				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111388	2318	5	4	10				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111389	2318	5	4	11				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111390	2318	5	4	12				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111391	2318	5	4	13				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111392	2318	5	4	14				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111393	2318	5	4	15				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111394	2318	5	4	16				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111395	2318	5	4	17				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111396	2318	5	4	18				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111397	2318	5	4	19				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111398	2318	5	4	20				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111399	2318	5	4	21				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111400	2318	5	4	22				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111401	2318	5	4	23				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111402	2318	5	4	24				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111403	2318	5	4	25				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111404	2318	5	4	26				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111405	2318	5	4	27				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111406	2318	5	4	28				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111407	2318	5	4	29				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111408	2318	5	4	30				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111409	2318	5	4	31				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111410	2318	5	4	32				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111411	2318	5	4	33				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111412	2318	5	4	34				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111413	2318	5	4	35				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111414	2318	5	4	36				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111415	2318	5	4	37				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111416	2318	5	4	38				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111417	2318	5	4	39				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111418	2318	5	4	40				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111419	2318	5	4	41				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111420	2318	5	4	42				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111421	2318	5	4	43				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111422	2318	5	4	44				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111423	2318	5	4	45				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111424	2318	5	4	46				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111425	2318	5	4	47				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111426	2318	5	4	48				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111427	2318	5	4	49				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111428	2318	5	4	50				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111429	2318	5	4	51				0%	100%	0%	0%	0%	0%	0%	0%	\$28,026	0%	0%	0%	0%	0%	0%	0%	0%	\$28,026	0%	
111430	2318	5	4	52				0%	100%	0%	0%	0%	0%	0%	0%	\$28,0											

Non-Carrier Values "Liquidation Values" (f)																									
Property Description (a)			Value Segment (b)			Across the Parcel (c)			Non-Carrier Highest and Best Use (d)		Adjustments for Across the Parcel (e)		Per A/P				Title Review		Aggregate Segment Value	% ATP	% Total				
L&S ID	Address	Parcel #	No.	Location	West Extent	East Extent	Land Use				AP Unit Value			Segment Value	Standard	Comments (g)	Non-Carrier (h)	Land Uses (i)				Value Based on STB Standards	Ownership		
							Ag	Res	Ind	Com	Ag	Res	Ind					Com	Ag	Res	Ind			Com	
111035	2318 13 11	2,760					0%	100%	0%	0%	\$240,313	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
111036	2318 13 12	2,120					100%	0%	0%	0%	\$340	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
111037	2318 13 13	6,880					100%	0%	0%	0%	\$17,662	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0.00%
																			\$18,441	4%	100.00%				

(a) Name, location, shape etc.
 (b) Highest and Best Use
 (c) Across the Parcel
 (d) Adjustments for Across the Parcel
 (e) Per A/P
 (f) Title Review
 (g) Comments

(a) Description and land area per Lot/Parcel Value data.
 (b) Value Segments along across the parcel land use per noted photos and previous field inspection.
 (c) Highest and Best Use for non-carroll road within development/land. Percentage of value segment.

Scott County

		Vacant Residential			
Property Address	Sale Date	Sale Price	Acres	Per Acre	Per SF
501 Laurelwood	2/1/2007	22000	0.71	\$30,986	\$0.71
Jewell & Van Horn	6/19/2006	26000	0.74	\$35,135	\$0.81
505 Laurelwood	6/2/2006	29000	0.48	\$60,417	\$1.39
606 Laurelwood	6/22/2006	33500	0.50	\$67,000	\$1.54
603 Laurelwood	5/1/2006	33500	0.47	\$71,277	\$1.64

		Vacant Rural Residential			
Property Address	Sale Date	Sale Price	Acres	Per Acre	Per SF
Hwy 61	3/30/2007	8000	2.86	\$2,797	\$0.06
Myran Ln	4/19/2007	3000	2.86	\$1,049	\$0.02
Oak	4/16/2005	3000	0.51	\$5,882	\$0.14

		Vacant Commercial/Industrial			
Property Address	Sale Date	Sale Price	Acres	Per Acre	Per SF
107 West Center	5/26/2006	3500	0.15	\$23,333	\$0.54
1995 St Hwy 2	4/28/2006	7500	0.13	\$57,692	\$1.32
1692 Sh HH Sikeston	10/11/2005	7500	1.00	\$7,500	\$0.17
200 Center St	6/8/2006	28000	0.17	\$164,706	\$3.78
231 S Winchester	5/2/2005	22000	0.13	\$169,231	\$3.89
1300 Block East Malone	10/8/2007	1200000	15.33	\$78,278	\$1.80

New Madrid

		Vacant Agriculture			
Property Address	Sale Date	Sale Price	Acres	Per Acre	Per SF
State HWY 114	1/11/2006	774550	124.10	\$6,241	\$0.14
US HWY 61	1/11/2006	3240000	440.06	\$7,363	\$0.17
County HWY 341	1/13/2006	184000	80.00	\$2,300	\$0.05
US HWY 62	1/19/2006	216000	86.00	\$2,512	\$0.06
County HWY 623	1/20/2006	150000	40.00	\$3,750	\$0.09
County HWY 537	2/3/2006	159000	39.49	\$4,026	\$0.09
County HWY 553	2/3/2006	267750	85.00	\$3,150	\$0.07
State HWY U	2/3/2006	322000	74.09	\$4,346	\$0.10
US HWY 62	2/3/2006	552000	80.00	\$6,900	\$0.16
US HWY 62	2/3/2006	552000	123.56	\$4,467	\$0.10
County HWY 357	3/16/2006	33969	27.11	\$1,253	\$0.03
County HWY 375	3/16/2006	122794	98.00	\$1,253	\$0.03
County HWY 248	4/11/2006	40000	19.18	\$2,088	\$0.05
State Hwy 162	4/19/2006	10000	6.87	\$1,456	\$0.03
County HWY 733	4/21/2006	105000	40.00	\$2,625	\$0.06
State HWY U	6/16/2006	158667	121.64	\$1,304	\$0.03
County HWY 801	8/10/2006	110000	19.09	\$5,762	\$0.13
County HWY 351	8/10/2006	119000	70.00	\$1,700	\$0.04
County HWY 357	12/21/2006	1695686	670.23	\$2,530	\$0.06
County HWY 357	3/1/2007	41000	34.79	\$1,178	\$0.03
County HWY 357	3/26/2007	120000	60.00	\$2,000	\$0.05
County HWY 722	3/27/2007	68000	66.86	\$1,017	\$0.02
County HWY 727	4/27/2007	33235	39.10	\$850	\$0.02
County HWY 727	4/27/2007	47600	56.00	\$850	\$0.02
County HWY 287	5/25/2007	192500	110.00	\$1,750	\$0.04
County HWY 441	6/1/2007	83000	58.00	\$1,431	\$0.03
County HWY 287	6/14/2007	50000	20.00	\$2,500	\$0.06
County HWY 287	6/14/2007	137500	55.00	\$2,500	\$0.06

Studdard County

Vacant Agriculture

Property Address	Sale Date	Sale Price	Acres	Per Acre	Per SF
RD 232	6/1/2006	75000	50.00	\$1,500	\$0.03
RD 280	4/1/2006	45211	20.00	\$2,261	\$0.05
18096 ST Hwy 25	10/18/2006	85000	13.89	\$6,120	\$0.14
CO Rd 409	7/1/2006	44000	20.00	\$2,200	\$0.05
Hwy J	8/21/2006	60000	18.87	\$3,180	\$0.07
CO Rd 493	11/13/2006	80000	40.00	\$2,000	\$0.05
Rd 575	7/1/2006	520410	173.00	\$3,008	\$0.07
Rd 772	7/21/2006	62400	91.77	\$680	\$0.02
RD 659	5/1/2006	67000	38.37	\$1,746	\$0.04
State Hwy H	11/21/2006	234360	83.70	\$2,800	\$0.06
Co Rd 763	10/5/2006	90000	18.31	\$4,915	\$0.11

Vacant Residential

Mccolgans Park	12/13/2006	3000	0.12	\$25,210	\$0.58
Dexter Rural	3/3/2006	500	0.24	\$2,083	\$0.05
Dexter Rural	12/12/2005	10000	0.26	\$38,462	\$0.88
Berne City	5/15/2007	5500	0.28	\$19,435	\$0.45
Bloomfield	5/22/2007	5200	0.31	\$16,828	\$0.39
Dexter Rural	2/3/2006	12000	0.34	\$35,294	\$0.81
Mulberry	6/12/2007	5000	0.34	\$14,706	\$0.34
Co Rd 637	5/21/2007	7000	0.39	\$17,949	\$0.41
Co Rd 637	7/18/2006	6000	0.42	\$14,286	\$0.33
Co RD 612	8/22/2006	18500	0.45	\$41,111	\$0.94
Co Rd 612	10/23/2006	18000	0.47	\$38,298	\$0.88
Dexter Rural	3/3/2006	2000	0.47	\$4,255	\$0.10
1211 Redweck Dr	6/1/2006	24000	0.50	\$48,485	\$1.11
15335 Woodcreek	8/8/2006	17500	0.58	\$30,172	\$0.69
117 Cypress	3/21/2006	10000	0.65	\$15,385	\$0.35
Lot 48 Timber Creek	4/25/2006	29218	0.76	\$38,445	\$0.88
RD 209	4/10/2007	12500	0.80	\$15,625	\$0.36
11559 Finley Dr	7/18/2006	12000	0.86	\$13,970	\$0.32
Dexter Rural	12/2/2006	14000	0.87	\$16,092	\$0.37
Dexter Rural	2/3/2006	30000	0.91	\$32,967	\$0.76
Dexter Rural	3/15/2006	18000	1.00	\$18,000	\$0.41
St Hwy T	5/9/2007	2235	1.37	\$1,631	\$0.04
21015 Co Rd 514	9/22/2006	7150	1.82	\$3,929	\$0.09
St Hwy AD	5/2/2007	12080	3.80	\$3,179	\$0.07
Hwy FF	12/27/2005	12500	5.00	\$2,500	\$0.06
Satmoore Ln	9/12/2006	90000	8.73	\$10,309	\$0.24
Rural Dexter	2/16/2006	50000	10.00	\$5,000	\$0.11
Co Rd 499	1/27/2006	18000	11.41	\$1,578	\$0.04

Vacant Commercial/Industrial

911 N One Mile Rd	5/1/2006	145000	1.18	\$122,881	\$2.82
504 S Vine	4/10/2006	18000	1.00	\$18,054	\$0.41
Sherwood Forest	1/2/2007	12000	5.34	\$2,247	\$0.05
Laure Circle	2/7/2007	24500	0.33	\$74,242	\$1.70
Dexter	3/27/2007	11500	0.32	\$36,050	\$0.83
Dexter	9/1/2005	11700	0.32	\$36,677	\$0.84
Idalia St, Bloomfield	4/23/2007	100000	0.54	\$186,220	\$4.28
Advance	12/29/2004	60000	0.05	\$1,333,333	\$30.61
RF D2 Rouler Advance	11/8/2005	18000	1.10	\$16,364	\$0.38
Dexter Rural	4/1/2005	12000	0.59	\$20,339	\$0.47
Dexter BBQ Old Wall Mart	5/1/2005	400000	4.21	\$95,012	\$2.18

E

VERIFIED STATEMENT OF TODD A. WHITHAM

I. Introduction and Background

My name is Todd Whitham. I am employed by Union Pacific Railroad Company ("UP") as a Senior Business Manager in the Paper Products Division of the Marketing and Sales Department. My office address is 1400 Douglas Street, Stop 1210, Omaha, Nebraska, 68179. I have been employed by UP since September 1997 and have been in my current position for two years. My primary duties include marketing responsibility for paper products within the Industrial Products business team.

UP is filing an application with the Surface Transportation Board ("STB") to abandon its Essex to Miner Line (the "Line") from Milepost 196.7 near Essex to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri. This verified statement details the shipping history and available transportation alternatives for the customers served by the Line. Four customers have used the Line in recent years: 1) Tetra Pak, 2) Steward Steel Supply, 3) Cargill Ag Horizons, 4) and Riverbend Ag. I describe these customers and their traffic in greater detail below.

II. Tetra Pak

Tetra Pak operates a food packaging materials manufacturing facility in Sikeston, MO, which receives bulk shipments of pulpboard in boxcars from Pine Bluff, AR. The facility is located at Milepost 213.74 on the Line. Tetra Pak ships its finished products via truck to food production facilities throughout the United States. All Tetra Pak traffic is exempt traffic, pursuant to 49 U.S.C. §1039.11. Tetra Pak's address is 2200 E. Malone Ave., Sikeston, MO 63801.

Inbound Traffic: Tetra Pak received the following inbound shipments in recent years:

2007	Pulpboard (STCC 26311) 199 cars, 17,228 tons
2008	Pulpboard, 144 cars, 12,183 tons
Base Year (10/07-09/08)	Pulpboard, 202 cars, 17,187 tons
Forecast Year (2/09-1/10)	Pulpboard, 202 cars, 17,187 tons

Outbound Traffic: There are no outbound rail shipments from this location.

Base Year revenue, which is actual revenue generated by Tetra Pak totaled \$519,053. Tetra Pak's Forecast Year revenues increase to \$534,625 as the result of a three percent rate increase that took place January 1, 2009.

Tetra Pak receives inbound pulpboard via both rail and truck. UP believes that all outbound shipments from Tetra Pak's facility move via truck. In my experience, trucks generally provide a suitable, and often preferred, pulpboard transportation option.

III. Steward Steel Supply

Steward Steel Supply operates a structural steel products manufacturing facility in Miner, MO¹, which receives inbound loads of steel billets and ships outbound loads of steel bars. The facility is located at Milepost 216.27 on the Line. Inbound traffic originates at Newport, AR while outbound traffic travels to Cherry Point, WA. All Steward Steel traffic is exempt traffic pursuant to 49 U.S.C. §1039.11. Steward Steel's address is P.O. Box 55, Sikeston, MO, 63801.

Inbound Traffic: Steward Steel received the following inbound shipments in recent years:

2007	Steel Billets (STCC 33121), 5 cars, 459 tons
2008	Steel Billets, 2 cars, 184 tons
Base Year (10/07-09/08)	Steel Billets, 4 cars, 368 tons
Forecast Year (2/09-1/10)	Steel Billets, 4 cars, 368 tons

Outbound Traffic: Steward Steel generated the following inbound shipments in recent years:

2007	Steel Bars (STCC 33124), 26 cars, 2,340 tons
2008	Steel Bars, 31 cars, 2,775 tons
Base Year (10/07-09/08)	Steel Bars, 40 cars, 3,585 tons
Forecast Year (2/09-1/10)	Steel Bars, 40 cars, 3,585 tons

Base Year revenue, which is actual revenue generated by Steward Steel, totaled \$84,236. Forecast Year revenues increase to \$86,763 as a result of a three percent rate increase that took place January 1, 2009. This increase assumes that Forecast Year traffic volumes will remain unchanged from the Base Year. However, Steward Steel projects that its traffic volume may fall as much 50 percent during the Forecast Year due to negative market conditions. UP has conservatively chosen not to factor this predicted decline into its Forecast Year traffic projections.

UP believes that a majority of the traffic to and from the Steward Steel facility moves via truck and further believes that Steward Steel could use truck transportation for all of its shipping needs

IV. Cargill Ag Horizons

Cargill Ag Horizons ("Cargill") operates a grain elevator in Sikeston, MO. The company purchases grain from local farmers and typically transports the grain via truck to the nearby Mississippi River for movement in barges toward Gulf markets. The facility is located at Milepost 211.27 on the Line. With the exception of 23 railcars of grain originating at the Sikeston elevator during the first quarter of 2008, rail traffic does not typically move from this facility. Cargill has indicated that it does not intend to ship rail traffic via the Essex to Miner Line again due to the changing dynamics of the grain market. Cargill's address is 410 W. Malone Ave., Sikeston, MO, 63801.

Inbound Traffic: There are no inbound rail shipments to this location.

Outbound Traffic: Cargill generated the following inbound shipments in recent years:

2007	Wheat (STCC 11371) 0 cars, 0 tons
2008	Wheat, 23 cars, 2,390 tons
Base Year (10/07-09/08)	Wheat, 23 cars, 2,390 tons
Forecast Year (2/09-1/10)	Wheat 0 cars, 0 tons

Base Year revenue, which is actual revenue generated by Cargill, totaled \$99,358. During 2008, more than 98 percent of the outbound grain shipments generated by Cargill Ag Horizons' Sikeston, MO grain elevator traveled via motor carrier.

V. Riverbend Ag

Riverbend Ag operates an agricultural supply terminal in New Madrid, which distributes feed, fertilizers and other agricultural products. The facility is not rail-served. When Riverbend Ag last shipped via the Line in 2007, its traffic moved via rail, care of Southeast Cooperative Service, Co., which is located at Milepost 205.6 on the Line in Morehouse, MO. There, River Bend Ag's

¹ While Steward Steel's operations are located in Miner, MO, it maintains a Sikeston, MO mailing address.

traffic was transloaded to motor carrier. All traffic destined to River Bend Ag moved under its own account. Southeast Cooperative Service, Co. has not shipped via the Line in its own account for more than two years. Riverbend Ag has not shipped any traffic on the Line since 2007, and it does not expect to generate any future rail traffic. Riverbend Ag's address is P O Box 126, New Madrid, MO, 63869.

Inbound Traffic: Riverbend Ag received the following inbound shipments in recent years

2007	Aluminum Sulphate (STCC 28191), 6 cars, 593 tons
2008	Aluminum Sulphate, 0 cars, 0 tons
Base Year (10/07-09/08)	Aluminum Sulphate, 0 cars, 0 tons
Forecast Year (2/09-1/10)	Aluminum Sulphate 0 cars, 0 tons

Outbound Traffic: There are no outbound rail shipments from this location.

Riverbend Ag did not generate any Base Year revenue.

During 2007, the last year in which Riverbend Ag received rail traffic via the Essex to Miner Line, it received approximately 98 percent of its traffic via joint barge/motor carrier service. Under this arrangement, traffic moves via barge on the Mississippi River before being transloaded to truck for the remainder of the journey to Riverbend Ag.

VI. Alternative Transportation

If the Board approves the proposed abandonment, the closest rail lines would be the remaining portion of UP's Sikeston Subdivision at Essex and BNSF Railway Company's main line, which crosses UP's Essex to Miner Line at Milepost 211.1, in Sikeston.

Additionally, motor carrier transportation is widely available in the region. All communities along the Essex to Miner Line are very well-served by major state highways. U.S. Highway 60, a four-lane divided thoroughfare, parallels the Line, and is situated within approximately one mile of it at all points. Additionally, State Highway 114 runs directly alongside the Line for most of the distance from Essex to Sikeston, while U.S. Highway 62 runs next to the Line from Sikeston to Miner. Interstate 55 crosses the Line in Miner, which in turn connects with Interstate 57 and Highway 60 approximately one mile to the south of the Line.

Joint barge/truck service may also be a viable transportation alternative.

V. Conclusion

Based upon the fact that only two shippers currently utilize the Essex to Miner Line, and because there are readily available transportation alternatives for all shippers on the Line, UP's abandonment of the Essex to Miner Line will have little or no impact upon shippers

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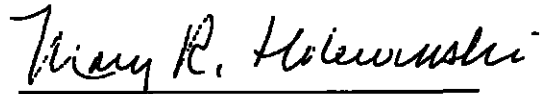
SS

Todd A Whitham, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.



Todd A. Whitham

SUBSCRIBED and SWORN to before me this 25th day of February 2009



Notary Public



F

VERIFIED STATEMENT OF ZACHARY W. SCHROEDER

My name is Zachary W Schroeder I am employed by Union Pacific Railroad Company ("UP") as a Manager of Appraisals in the Real Estate Department, Union Pacific Finance. My office address is 1400 Douglas Street, STOP 1690, Omaha, Nebraska, 68179 I have been employed by UP since October 2006 and have been in my current position for two years My primary duties include direct responsibility for valuation of real estate and related assets I hold a masters degree in Community and Regional Planning with an emphasis on Urban Economics from the University of Nebraska at Lincoln. Prior to my employment at Union Pacific I worked as Economic Development Consultant for the State of Nebraska

I. Introduction and Background

UP is preparing to file an application with the Surface Transportation Board ("STB") to abandon its Essex to Miner Line (the "Line") from Milepost 196.7 near Essex to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri. This statement provides information and analysis of the land associated with the Line (the "Subject Property"), and describes the process used to estimate its market value, in accordance with Surface Transportation Board guidelines and railroad industry appraisal standards and practices. In performing my analysis, I relied upon Cairo, Arkansas and Texas Rail Road Company Right-of-Way and Track Maps (valuation maps)

II. Line Acreage and Ownership

The corridor occupied by the Line varies in width, but is generally about 100-feet wide I identified the Subject Property considered in my analysis and

performed my valuation using Union Pacific ledger data (records), which define the Subject Property's boundaries by parcel number and area. The Subject Property comprises 215.109 acres that are considered reversionary ownership, and another 40.575 acres that are fee equivalent ownership. The Subject Property does not contain any federally owned land.

III. Valuation

STB guidelines require the value estimate to assume that the Subject Property's highest and best use is for non-railroad purposes, also known as Liquidation Value. To derive Liquidated Value, I field-inspected the Subject Property from adjacent roadways and other public rights-of-way on September 7, 2007. My value estimate, shown below, is valid as of February 2009 based upon calculations I initially prepared in October 2007. Real estate market conditions in the region are generally stable.

For valuation purposes, I divided entire Subject Property (ledger data) into Value Segments, each of which I categorized based upon my field observations of the predominant uses of land "across-the-fence" for each Value Segment at issue, and consideration of the zoning status of adjacent properties. I then assigned values to each Value Segment. (See Exhibit 1.) In doing so, I considered a range of relevant real estate market data, including prior land sales, listings, assessor data, and other broker information.

Based upon predominant across-the-fence land uses and zoning regulations, I determined the Non-Corridor Highest and Best Use for each Value Segment by comparing market and adjacent property data to each part of the Subject Property. I determined that some parts of the Subject Property were physically large enough and had sufficient location-access to be suitable for

stand-alone use or development I did not apply a discount to such land parcels. Most of the Subject Property, however, appeared better suited to be sold or used in combination with adjacent property. I made downward adjustments for certain land parcels based upon the potential contribution they would make to the value of adjacent land, if they were to be held under common ownership with it.

As of February 2009, liquidation value for non-railroad purposes for the Subject Land is calculated as follows:

Reversionary acreage: \$0

Acreage owned in fee: 40.575 acres at \$ 10 per square foot, or \$4,521 per acre,

40.575 acres x \$.10 = **\$183,441 total land value**

This valuation estimate, which is effective as of February 2009 excludes value-in-place of or costs for removal of signboards, trackage, bridges, signals, signage, culverts, crossing protection or other improvements.

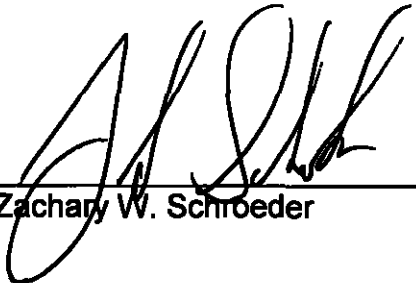
IV. Topography

The Subject Property is generally level with adjacent land and would require minimal site preparation.

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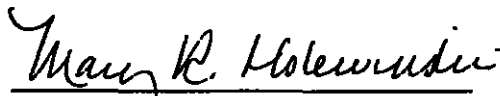
Zachary W. Schroeder, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.



Zachary W. Schroeder

SUBSCRIBED and SWORN to before me this 24th day of February 2009





Notary Public

G

VERIFIED STATEMENT OF JOHN H. REBENS DORF

I. Qualifications

My name is John H. Rebensdorf. I am Vice President for Network Planning and Operations for Union Pacific Railroad Company ("UP"). I hold a Bachelor's Degree in Civil Engineering from the University of Nebraska and a Master's Degree in Business Administration from Harvard University.

I began my railroad career in 1961 in the Mechanical Department of the Chicago, Burlington & Quincy Railroad Company, and between 1962 and 1967, I was employed in the Operating and Engineering Departments of the Chicago, Rock Island and Pacific Railroad Company. I joined Union Pacific Corporation in 1968. In 1971, I came to Union Pacific Railroad as Manager of Budget Research, becoming Assistant Controller in 1976, Assistant Vice President-Planning and Analysis in 1980, Assistant Vice President-Finance in 1984, Vice President-Strategic Planning in 1987, and Vice President-Network and Service Planning in 1998. I have held my current position since 2003, and have had significant responsibilities for UP's network operations since 1998

I am familiar with the Essex to Miner Line (the "Line"), which is the subject of this abandonment application. I most recently inspected the line via highrail vehicle, approximately three years ago.

II. UP Previously Sought to Incorporate the Essex to Miner Line as Part of a Through Route

The Line was previously the subject of STB Finance Docket No. 34672, in which UP filed a Petition for Exemption with the Board for authority to acquire

from BNSF Railway Company ("BNSF") 23.7 miles of BNSF's Main Line, from Rockview to Sikeston, MO (the "BNSF Line"). I had a lead role in negotiating the proposed acquisition and analyzing its impact upon UP operations.

UP sought to acquire the BNSF Line in order to provide an alternative routing for UP trains between Rockview and Dexter, MO. Had UP completed its acquisition, trains would have operated over the BNSF Line from Rockview to Sikeston, before traveling on the Essex to Miner Line between from Sikeston and Essex (approximately five miles from Dexter). This would have allowed UP to take advantage of the Essex to Miner Line's significant excess capacity, and to increase system capacity by implementing directional routing for trains operating over the Rockview to Dexter portion of UP's St. Louis, MO-Houston, TX rail corridor. Following the acquisition, UP planned to operate approximately ten trains per day between Rockview and Dexter. A map outlining the proposed routing is attached as Exhibit 1.

III. The City of Sikeston Opposed UP's Efforts to Increase Traffic on the Essex to Mine Line

In a Motion to Dismiss filed with the Board on August 14, 2006¹, the City of Sikeston, MO (the "City") argued that the proposed increase in rail traffic operating over the BNSF Line and the Essex to Miner Line through the City would have resulted in a litany of adverse impacts, including:

¹ *Motion to Dismiss, or, in the Alternative, to Re-Classify the Scope of the Board's Environmental Review*, STB Finance Docket No. 34672, filed by the City of Sikeston, Aug. 14, 2006 (hereinafter *Motion*)

- Increased “risk of accidental, catastrophic injury, or death.” (*Motion* at 23).
- A substantial increase in highway/rail accident risks, including at the U.S. Highway 60 grade crossing, which according to the City, would have become “one of the most dangerous in America.” (*Motion* at 23, 34.)
- Significant increases in auto traffic congestion. (*Motion* at 30.)
- A substantial and adverse impact on the quality of life for Sikeston residents. (*Motion* at 34.)
- Risks to Sikeston’s population. The City noted that trains would have passed within “1,000 feet of over 1,100 residences, housing over 3,800 people,” and near a middle school, several day care centers, and two nursing facilities. (*Motion* at 22-23.)

The City also noted that Missouri Senators Christopher S. Bond and James M. Talent, and Governor Matt Blunt had voiced concerns about the acquisition, while Congresswoman Jo Ann Emerson opposed it. (*Motion* at 43-46.) Due largely to the City of Sikeston's opposition to the transaction, in September 2006, UP voluntarily withdrew its Petition for Exemption to acquire the BNSF Line.

As there is little prospect for additional traffic movements on the Line—whether in the form of through traffic that could be rerouted away from more congested routes, or in the form of local shipper-generated traffic—UP has no choice but to abandon the Line.

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COUNTY OF DOUGLAS

John Rebensdorf, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.


John H. Rebensdorf

SUBSCRIBED and SWORN to before me this 12th day of February 2009.




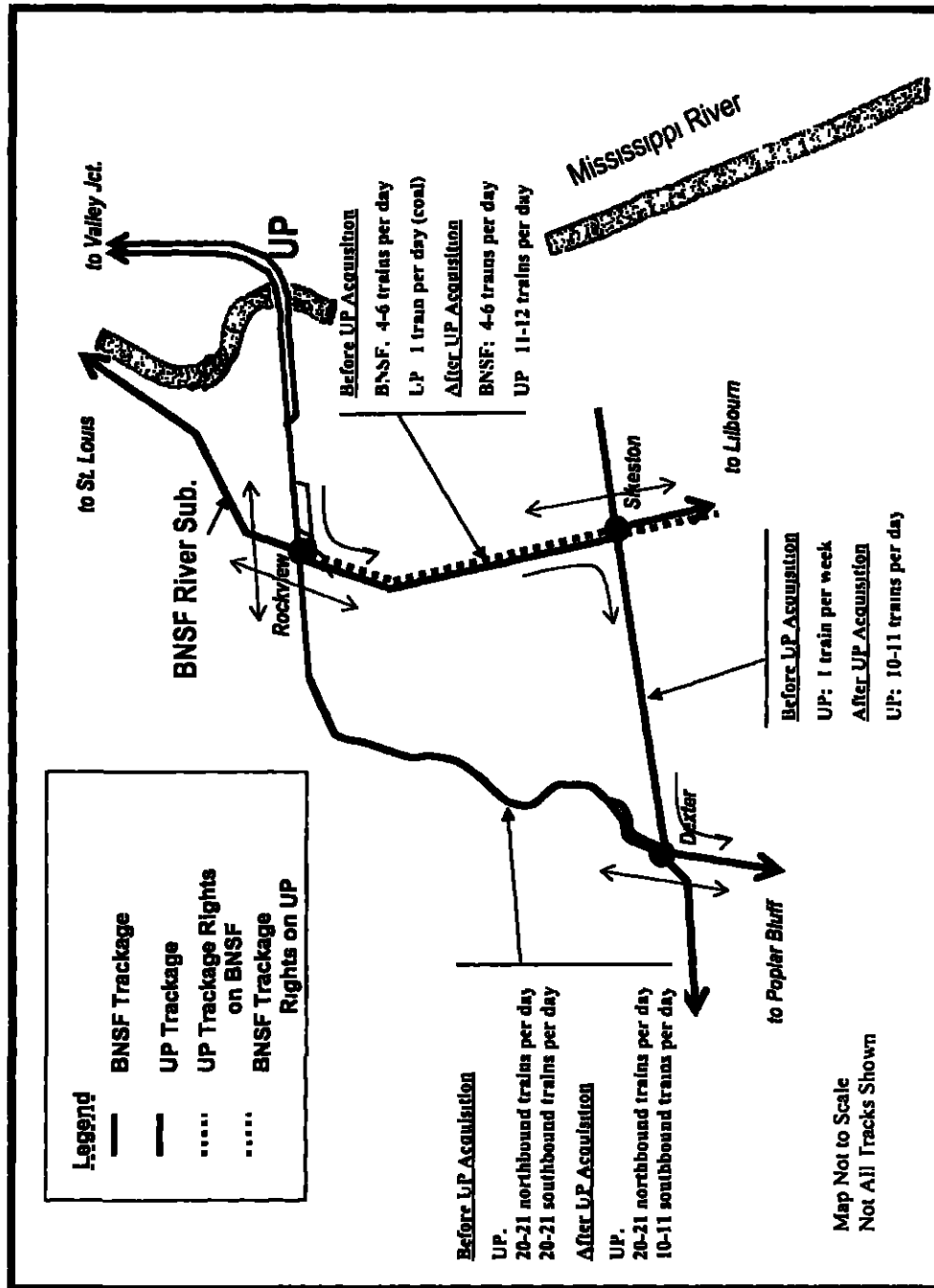
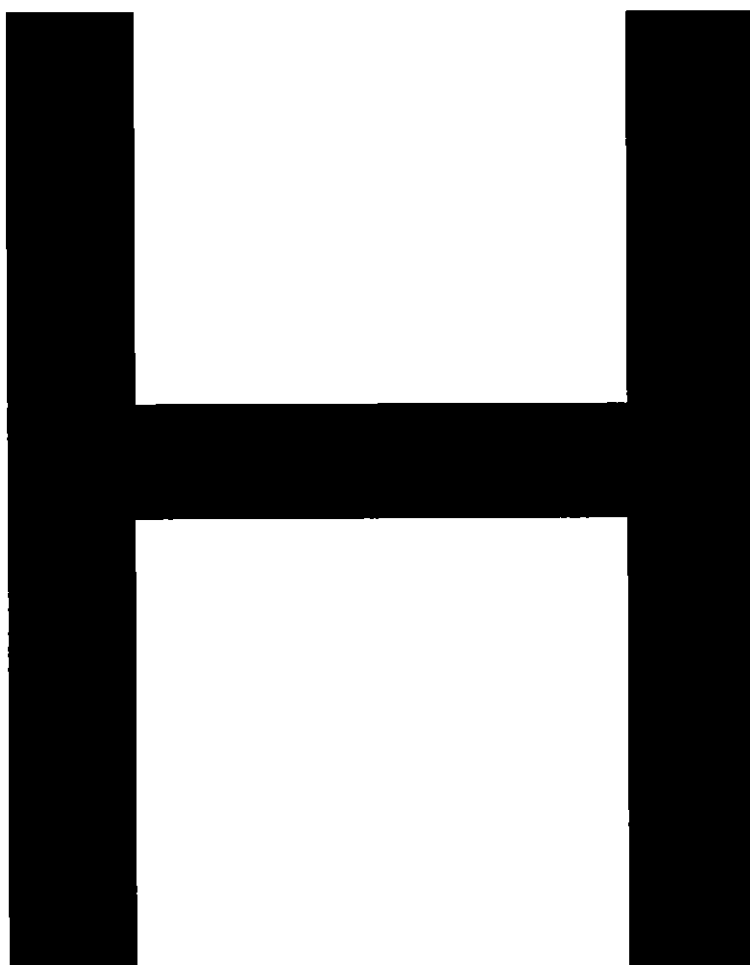

Notary Public

EXHIBIT 1





VERIFICATION

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COUNTY OF DOUGLAS)

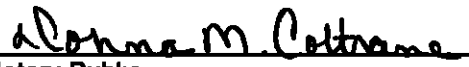
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I, RAYMOND E ALLAMONG, JR , Senior Manager Rail Line Planning of Union Pacific Railroad Company, declare under penalty of perjury, under the laws of the United States of America, that I have read the foregoing document and that its assertions are true and correct to the best of my knowledge, information and belief I further declare that I am qualified and authorized to submit this verification on behalf of Union Pacific Railroad Company.

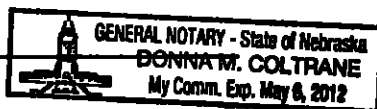
Dated at Omaha, Nebraska, this 26th day of February, 2009


Raymond E Allamong, Jr

SUBSCRIBED AND SWORN TO
before me this 26th day of
February, 2009


Notary Public

My Commission expires







Appendix I

Law Department
(402) 501-0127 (FAX)

September 2, 2008

State Clearinghouse (or alternate):

Missouri Department of Economic Development
301 W High Street
P O Box 1157
Jefferson City, MO 65102

State Environmental Protection Agency:

Missouri Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

**State Coastal Zone Management Agency
(if applicable):**

Not applicable.

Head of each County:

New Madrid County Commissioners
P O Box 68
County Courthouse
New Madrid, MO 63869-0068

Scott County Commissioners
P O Box 188
County Courthouse
Benton, MO 63736-0188

Stoddard County Commissioners
PO Box 110
County Courthouse
Bloomfield, MO 63825-0110

**Environmental Protection Agency
(Regional Office):**

U S Environmental Protection Agency
Region 7
901 N 5th Street
Kansas City, KS 66101

U.S. Fish and Wildlife:

U S. Fish & Wildlife Service, Region 3
One Federal Drive
Federal Building
Fort Snelling, MN 55111

U.S. Army Corps of Engineers:

Department of the Army
St Louis District, Corps of Engineers
1222 Spruce Street
St Louis, MO 63103-2833

National Park Service:

Environmental Coordinator
Planning and Compliance Office
National Park Service, Midwest Region
601 Riverfront Drive
Omaha, NE 68102-4226

U.S. Natural Resources Conservation Service:

State Conservationist
USDA, Natural Resources Conservation Service
Missouri State Office
Parkade Center, Suite 250
601 Business Loop 70 West
Columbia, MO 65203-2546

National Geodetic Survey:

National Geodetic Survey
Edward J McKay, Chief
Spatial Reference System Division
NOAA N/NGS2
1315 E-W Highway
Silver Spring, MD 20910-3282

State Historic Preservation Office:

Mr Stephen Mahfood
State Historic Preservation Officer
Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

Re: Proposed Abandonment of the Essex to Miner Line from M. P. 196.7 near Essex to M. P. 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri; STB Docket No. AB-33 (Sub-No. 261)

Dear Sirs

Union Pacific Railroad Company plans to request authority from the Surface Transportation Board (STB) to abandon and discontinue service on the Sikeston Line from M P 196 7 near Essex to M P 216 27 near Miner, a distance of 19 57 miles in New Madrid, Scott, and Stoddard Counties, Missouri. A map of the proposed track abandonment shown in black is attached.

Pursuant to the STB's regulations at 49 C F R Part 1152, and the environmental regulations at 40 C F R Part 1105 7, this is to request your assistance in identifying any potential effects of this action as indicated in the paragraphs below. We do not anticipate any adverse environmental impacts. However, if you identify any adverse environmental impacts, describe any actions that are proposed in order to mitigate the environmental impacts. Please provide us with a written response that can be included in an Environmental Report, which will be sent to the STB.

LOCAL AND/OR REGIONAL PLANNING AGENCIES State whether the proposed action is consistent with existing land use plans. Describe any inconsistencies.

U S SOIL CONSERVATION SERVICE State the effect of the proposed action on any prime agricultural land.

U S FISH AND WILDLIFE SERVICE (And State Game And Parks Commission If Addressed)
State (1) whether the proposed action is likely to adversely affect endangered or threatened species or areas designated as a critical habitat, and if so, describe the effects, and, (2) whether wildlife sanctuaries or refuges, National or State parks or forests will be affected, and describe any effects.

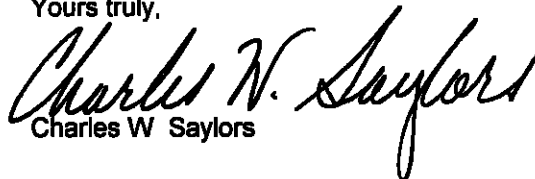
STATE WATER QUALITY OFFICIALS State whether the proposed action is consistent with applicable Federal, State or Local water quality standards. Describe any inconsistencies.

U S ARMY CORPS OF ENGINEERS State (1) whether permits under Section 404 of the Clean Water Act (33 U S C § 1344) are required for the proposed action and (2) whether any designated wetlands or 100-year flood plains will be affected. Describe the effects.

U S ENVIRONMENTAL PROTECTION AGENCY AND STATE ENVIRONMENTAL PROTECTION (OR EQUIVALENT AGENCY) (1) Identify any potential effects on the surrounding area, (2) identify the location of hazardous waste sites and known hazardous material spills on the right-of-way and list the types of hazardous materials involved, and (3) state whether permits under Section 402 of the Clean Water Act (33 U S C § 1342) are required for the proposed action.

Thank you for your assistance. Please send your reply to Union Pacific Railroad, Mr. Chuck Saylor, 1400 Douglas Street, Mail Stop 1580, Omaha, NE, 68179. If you need further information, please contact me at (402) 544-4861.

Yours truly,


Charles W. Saylor

Attachment

J



Gabriel S. Meyer
Assistant General Attorney

February 3, 2009

VIA UPS OVERNIGHT

Ms. Virginia Rutson
Surface Transportation Board
Section of Environmental Analysis
395 E Street, S W.
Washington, D. C. 20024

**RE: STB Docket No. AB-33 (Sub-No. 261), Union Pacific Railroad
Company - Abandonment - In New Madrid, Scott, and Stoddard
Counties, Missouri (Essex to Miner Line)**

Dear Ms Rutson:

Enclosed for filing in the above-referenced matter are an original and ten (10) copies of a Combined Environmental and Historic Report prepared pursuant to 49 C.F.R. § 1105.7 and § 1105.8, with a Certificate of Service, and a transmittal letter pursuant to 49 C.F.R. § 1105.11.

Union Pacific anticipates filing an Application for Abandonment in this matter on or after February 24, 2009. Please do not hesitate to contact me if you have any questions

Sincerely,

A handwritten signature in black ink that reads "Gabriel S. Meyer".

Gabriel S. Meyer

Enclosures

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

Docket No. AB-33 (Sub-No. 261)

**UNION PACIFIC RAILROAD COMPANY
-- ABANDONMENT --
NEW MADRID, SCOTT, AND STODDARD COUNTIES, MISSOURI
(ESSEX TO MINER LINE)**

Combined Environmental and Historic Report

(Contains color image)

**UNION PACIFIC RAILROAD COMPANY
Gabriel S Meyer
Assistant General Attorney
1400 Douglas Street, Mail Stop 1580
Omaha, Nebraska 68179
(402) 544-1658
(402) 501-3393 FAX**

**Dated: February 3, 2009
Filed: February 4, 2009**

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

Docket No. AB-33 (Sub-No. 261)

**UNION PACIFIC RAILROAD COMPANY
-- ABANDONMENT --
NEW MADRID, SCOTT, AND STODDARD COUNTIES, MISSOURI
(ESSEX TO MINER LINE)**

Combined Environmental and Historic Report

Union Pacific Railroad Company ("UP") submits this Combined Environmental and Historic Report pursuant to 49 C.F.R. § 1105.7(e) and 49 CFR §1105.8(d), respectively, for authorization to abandon its Essex to Miner Line (the "Line") from Milepost 196.7 near Essex, to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri.¹ The Line traverses U.S. Postal Service Zip Codes 63846, 63801, and 63868. UP anticipates that it will file an Application for Abandonment and Discontinuance of Service on the Line with the STB on or after February 24, 2009.

A map of the Line (**Attachment No. 1**) and UP's letter to federal, state and local government agencies (**Attachment No. 2**) are attached. Responses received thus far to UP's letter are attached and are referenced in appropriate sections of this Combined Environmental and Historic Report.

¹ The Essex to Miner Line consists of a segment of UP's Sikeston Subdivision and the entire Miner Industrial Lead. The segment of the Line from Milepost 196.7 to Milepost 211.1 is part of the Sikeston Subdivision, while the portion of the Line from Milepost 211.1 to Milepost 216.27 covers the Miner Industrial Lead.

ENVIRONMENTAL REPORT
49 C.F.R. § 1105.7(e)

(1) Proposed action and alternatives

Describe the proposed action, including commodities transported, the planned disposition (if any) of any rail line and other structures that may be involved, and any possible changes in current operations or maintenance practices. Also describe any reasonable alternatives to the proposed action. Include a readable, detailed map and drawings clearly delineating the project.

Response: The proposed action involves the abandonment and discontinuance of service on the Essex to Miner Line, from Milepost 196.7 near Essex, to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri. There are four shippers on the Line: (1) Tetra Pak, (2) Steward Steel Supply, (3) Cargill Ag Horizons, and (4) River Bend Ag. Their recent shipping histories are as follows:

Tetra Pak
2200 E. Malone Ave.
Sikeston, MO 63801

Milepost: 213.74

Inbound Traffic:

2007:	Pulpboard (STCC 26311) 199 cars, 17,228 tons
2008:	Pulpboard, 144 cars, 12,183 tons
Base Year (10/07-09/08):	Pulpboard, 202 cars, 17,187 tons
Forecast Year (2/09-1/10):	Pulpboard, 202 cars, 17,187 tons

Outbound Traffic: There are no outbound rail shipments from this location.

All Tetra Pak traffic is exempt traffic, pursuant to 49 U.S.C. § 1039.11.

Steward Steel Supply
P O Box 551
Sikeston, MO 63801

Milepost 216.27

Inbound Traffic:

2007:	Steel Billets (STCC 33121) 5 cars, 459 tons
2008:	Steel Billets, 2 cars, 184 tons
Base Year (10/07-09/08):	Steel Billets, 4 cars, 368 tons
Forecast Year (2/09-1/10):	Steel Billets, 4 cars, 368 tons

Outbound Traffic:

2007:	Steel Bars (STCC 33124), 26 cars, 2,340 tons
2008:	Steel Bars, 31 cars, 2,775 tons
Base Year (10/07-09/08):	Steel Bars, 40 cars, 3,585 tons
Forecast Year (2/09-1/10):	Steel Bars, 40 cars, 3,585 tons

All Steward Steel traffic is exempt traffic, pursuant to 49 U.S.C § 1039 11.

Cargill Ag Horizons
410 W. Malone Ave.
Sikeston, MO 63801

Milepost 211 27

Inbound Traffic: There are no inbound rail shipments to this location

Outbound Traffic:

2007:	Wheat (STCC 11371), 0 cars, 0 tons
2008:	Wheat, 23 cars, 2,390 tons
Base Year (10/07-09/08):	Wheat, 23 cars, 2,390 tons
Forecast Year (2/09-1/10)	Wheat 0 cars, 0 tons

River Bend Ag
P O. Box 126
New Madrid, MO 63869
(received at Morehouse, MO, care of Southeast Cooperative Service, Co)²

² River Bend Ag's facility is located in New Madrid, MO, but is not rail-served. When it last shipped via the Line in 2007, River Bend Ag's traffic moved via rail, care of Southeast Cooperative Service, Co, which is located at Milepost 205.6 on the Line in Morehouse, MO. There, River Bend Ag's traffic was transloaded to motor carrier. All traffic destined to River Bend Ag moved under its own account. The New Madrid address listed above is River Bend's Ag's mailing address. Southeast Cooperative Service, Co has not shipped via the Line in its own account for more than two years. Southeast's address is 701 Highway Z.

Milepost: 205.6

Inbound Traffic:

2007: Aluminum Sulphate (STCC 28191), 6 cars, 593 tons
2008: Aluminum Sulphate, 0 cars, 0 tons
Base Year (10/07-09/08). Aluminum Sulphate, 0 cars, 0 tons
Forecast Year (2/09-1/10): Aluminum Sulphate 0 cars, 0 tons

Outbound Traffic: There are no outbound rail shipments from this location

Total Traffic—Base Year and Forecast Year

Base Year (10/07-09/08): Pulpboard, 202 cars, 17,187 tons
Steel Billets, 4 cars, 368 tons
Steel Bars, 40 cars, 3,585 tons
Wheat, 23 cars, 2,390 tons
Ammonium Sulphate, 0 cars, 0 tons

Total: 269 cars, 23,530 tons

Forecast Year (2/09-1/10) Pulpboard, 202 cars, 17,187 tons
Steel Billets, 4 cars, 368 tons
Steel Bars, 40 cars, 3,585 tons
Wheat, 0 cars, 0 tons
Ammonium Sulphate, 0 cars, 0 tons

Total: 246 cars, 21,140 tons

No shippers in Essex, MO will be affected by the proposed abandonment.

There appears to be no reasonable alternative to abandonment the Line. The traffic volumes generated by the existing shippers are insufficient to cover the Line's maintenance and operating costs.³ UP does not anticipate that these shippers will increase their traffic volumes to levels necessary to sustain continued operation of the

Morehouse, MO, 63868.

³ As discussed below, the coal-fired Sikeston Power Station is accessible from the Line. However, BNSF has been the sole provider of rail service to this facility for more than ten years. UP does not anticipate a need to provide such service in the future.

Line, nor does it anticipate that new rail-served industries will locate along the Line. Indeed, UP does not anticipate that Cargill and River Bend Ag will move any traffic on the Line during the Forecast Year. No overhead or passenger traffic uses the Line

The Line was previously the subject of STB Finance Docket No. 34672, in which UP sought Board authority to acquire from BNSF Railway Company ("BNSF") 23.7 miles of BNSF's Main Line, from Rockview to Sikeston, MO. UP had proposed acquiring this line segment from BNSF in order to establish an alternative through route, which would have permitted UP to operate trains directionally between Rockview and Dexter, MO, via Sikeston and Essex, as part of its St. Louis, MO-Houston, TX rail corridor. In September 2006, UP requested discontinuance of the proceeding, due in part to the City of Sikeston's opposition to the transaction, which would have resulted in increased rail traffic through the city.

After abandonment, the closest rail lines will be the remaining portion of UP's Sikeston Subdivision at Essex, MO and BNSF's Memphis, TN-St. Louis, MO main line, which crosses UP's Essex to Miner Line at Milepost 211.1, in Sikeston

All communities along the Essex to Miner Line are very well-served by major state highways. U.S. Highway 60, a four-lane divided thoroughfare, parallels the Line, and is situated within approximately one mile of it at all points. Additionally, State Highway 114 runs directly alongside the Line for most of the distance from Essex to Sikeston, while U.S. Highway 62 runs next to the Line from Sikeston to Miner. Interstate 55 crosses the Line in Miner, and connects with Interstate 57 and Highway 60 approximately one mile to the south of the Line.

The Line was constructed in 1873 by the Cairo, Arkansas & Texas Railroad. Its track structure consists primarily of 112-pound jointed rail laid in 1967 and 1969. The total property area that would be affected by UP's proposed abandonment consists of approximately 255 acres. Approximately 84 percent of this property is considered reversionary, while the remainder is fee equivalent ownership. Currently, there are no specific plans for the property. Based on information in UP's possession, the Line does not contain federally granted right-of-way. Any documentation in UP's possession will be made available to those requesting it.

A map of the Line is attached as **Attachment No. 1**.

(2) Transportation system

Describe the effects of the proposed action on regional or local transportation systems and patterns. Estimate the amount of traffic (passenger or freight) that will be diverted to other transportation systems or modes as a result of the proposed action.

Response: If the Board grants the requested abandonment authority, UP calculates that an additional 1,922 loaded and empty truck movements will potentially use area highways each year⁴, or approximately eight one-way truck movements per business day. The existing road network, which includes U.S. Highway 60, should be able to accommodate this increased traffic without adversely impacting overall traffic conditions. The estimate of 1,922 additional truck movements assumes that all trucks would travel empty in one direction. If trucks carried loads in both

⁴ This estimate of 1,922 one-way truck movements per year is based upon the following assumptions: the 21,141 tons of lading during the Forecast Year will require 961 loaded truck movements, with each truck carrying 22 tons. Assuming conservatively that each truck operates empty in one direction, this would result in a total increase of 1,922 one-way truck movements (loaded and empty). The 1,922 estimate is based on Forecast Year traffic. In a year with 250 business days, approximately eight additional trucks will use area highways each business day. In the event that these trucks travel on weekends and holidays as well, the net increase would be approximately five trucks per day.

directions, the number of additional truck movements could be substantially smaller. As noted above, no passenger traffic uses the Line, and therefore no passenger traffic will be diverted as a result of the abandonment.

Abandonment of the line will also allow UP to eliminate approximately 40 railroad-roadway at-grade crossings

(3) Land use.

(i) Based on consultation with local and/or regional planning agencies and/or a review of the official planning documents prepared by such agencies, state whether the proposed action is consistent with existing land use plans. Describe any inconsistencies.

(ii) Based on consultation with the U.S. Soil Conservation Service, state the effect of the proposed action on any prime agricultural land

(iii) If the action affects land or water uses within a designated coastal zone, include the coastal zone information required by §1105.9

(iv) If the proposed action is an abandonment, state whether or not the right-of-way is suitable for alternative public use under 49 U.S.C. § 10905 and explain why.

Response: (i) UP has no current plans for the property after completion of the proposed abandonment. UP has contacted the Office of County Commissioners in each of the three counties through which the Line runs—New Madrid, Scott, and Stoddard. As of this date, UP has not received responses from any of the three offices.

(ii) The United States Natural Resources Conservation Service has been contacted and by letter dated September 8, 2008 has stated that the proposed abandonment will not affect any prime agricultural land or wetlands. The Natural Resources Conservation Service's response is attached as **Attachment No. 3**

(iii) Not Applicable

(iv) The Line's right-of-way may be suitable for alternative public use.

(4) Energy.

(i) Describe the effect of the proposed action on transportation of energy resources.

(ii) Describe the effect of the proposed action on recyclable commodities.

(iii) State whether the proposed action will result in an increase or decrease in overall energy efficiency and explain why.

(iv) If the proposed action will cause diversions from rail to motor carriage of more than:

(A) 1,000 rail carloads a year, or

(B) an average of 50 rail carloads per mile per year for any part of the affected line, quantify the resulting net change in energy consumption and show the data and methodology used to arrive at the figure given

Response:

(i) The commodities currently handled on the Line are pulpboard and steel, and the abandonment will therefore have no impact on the transportation of energy resources. While the coal-fired Sikeston Power Station is accessible from the Line, BNSF has been the sole provider of rail service to this facility for more than ten years. UP does not anticipate a need to provide such service in the future

(ii) The only recyclable commodity that uses the Line is scrap metal, in the form of steel billets moving inbound to Steward Steel. Steward Steel is projected to receive four carloads of steel billets during the Forecast Year.

(iii) The proposed transaction may result in a limited decrease in overall energy efficiency, due to the need for shippers to move their traffic at least part of the distance to and from their respective facilities via motor carrier.

(iv)(A) Less than 1,000 railcars will be diverted from rail to motor carriage during the Forecast Year.

(iv)(B) The proposed action will cause the diversion of approximately 246 railcars from rail to motor carriage during the Forecast Year. 202 cars would move over the Line between the beginning of the abandonment at Milepost 196.7 and Tetra Pak at Milepost 213.74. An additional 44 carloads—all of them carrying Steward Steel traffic—would use the entire Line during the Forecast Year. This will result in a diversion from rail to motor carriage of more than 50 cars per mile over a portion of the Line. UP estimates the resulting net change in energy consumption from the abandonment would be as follows during the Forecast Year:

- For purposes of this calculation, UP assumes that the shipments diverted from rail to motor carriage will travel to Essex, which following the proposed abandonment, would be the nearest UP-served location. Essex is 17.04 miles from Tetra Pak, and 19.57 miles from Steward Steel. As a result, the Forecast Year traffic would travel a total distance of approximately 4,303 miles via motor carriage.⁵ The distance could be substantially less if either Tetra Pak or Steward Steel were to transload their shipments to and/or from rail at a location on BNSF, which crosses the Essex to Miner Line at Milepost 211.1.
- Traffic diverted to motor carriage will travel in highway trailers. Freight trains are approximately four times more fuel efficient than trucks—i.e., a ton of freight can move four times further on a single gallon of fuel when moving by rail than when moving by truck.⁶ UP estimates that

⁵ This distance is the sum of 17.04 miles x 202 carloads (Tetra Pak traffic), plus 19.57 miles x 44 carloads (Steward Steel traffic). This does not include empty highway trailer miles.

⁶ See <http://www.aar.org/Environment/Environment.aspx>

the movement of each highway trailer via motor carriage will require approximately the same amount of energy as the movement of a single railcar. Approximately four highway trailers will be required to move traffic now moved in a single railcar

- Tetra Pak attempts to load each highway trailer it uses with approximately 22 tons of materials. As a result, the 17,187 tons that Tetra Pak would ship by rail during the Forecast Year would require 781 highway trailers (or 1,562 one-way trips via motor carriage). This estimate conservatively assumes that each highway trailer will have a 100 percent empty return rate—i.e., the trailers used to replace railcar shipments will deliver inbound materials to Tetra Pak only, and then depart empty from its facility. If Tetra Pak uses some of these highway trailers to haul outbound shipments from its plant, which already travel via motor carriage, then the net increase in motor carriage use may be significantly less.
- Steward Steel attempts to load each highway trailer it uses with approximately 22 tons of materials. As a result, the 3,953 tons (the combined total of inbound and outbound traffic) that Tetra Pak would ship by rail during the Forecast Year would require approximately 180 highway trailers (or 360 one-way trips via motor carriage). This estimate conservatively assumes that each highway trailer will carry traffic in one direction only—i.e., the trailers used to replace inbound railcar shipments will deliver materials to Steward Steel and then

depart empty from its facility, while trailers used to carry outbound railcar shipments from Steward Steel will operate empty inbound. If Steward Steel uses some of these highway trailers to haul traffic in both directions, then the net increase in motor carriage use may be significantly less.

- Assuming that the proposed abandonment results in a net increase of 961 highway trailers used to transport Tetra Pak and Steward Steel traffic, each carrying approximately 22 tons of lading and making 1,922 one-way trips (961 loaded trips and 961 empty trips), the total amount of energy required to move these trailers will be approximately four-times the amount of energy required to move them by rail over the portion of the Line proposed for abandonment.⁷ This will result in a net energy consumption increase equal to approximately three-times the amount of energy that would be used during the Forecast Year if the Essex to Miner Line remained in operation.⁸

(5) Air (i).

- (i) If the proposed action will result in either.

⁷ The four-times measure represents a general comparison that may vary significantly in accordance with train size. In the case of the Essex-Miner Line, the four-times rule may overstate the actual difference in fuel consumption, as the local trains that serve the Line operate with few cars, thereby diminishing the inherent fuel efficiency advantage of rail transportation. Furthermore, the calculation of the net energy consumption increase assumes that each of the 961 additional highway trailers will travel roundtrip from Essex, MO, to the shipper, and return. If traffic volumes are lower than UP projects, if some transload operations occur on BNSF's line, or if some highway trailers carry loads in both directions, then the net increase in energy consumption will be lower.

⁸ This three-times net increase reflects the elimination of energy use for rail transport over the Line as the result of the abandonment.

(A) an increase in rail traffic of at least 100% (measured in gross ton miles annually) or an increase of at least eight trains a day on any segment of rail line affected by the proposal, or

(B) an increase in rail yard activity of at least 100% (measured by carload activity), or

(C) an average increase in truck traffic of more than 10% of the average daily traffic or 50 vehicles a day on any affected road segment, quantify the anticipated effect on air emissions. For a proposal under 49 U.S.C. 10901 (or 10505) to construct a new line or reinstitute service over a previously abandoned line, only the eight train a day provision in subsection (5)(i)(A) will apply.

Response:

(i)(A) Not applicable.

(i)(B) Not applicable

(i)(C) Assuming that the proposed abandonment will result in a net increase of 1,922 one-way truck movements, this will not result in a 10% increase or a 50 vehicle-per-day increase in traffic on any road segment. See UP's response to 49 C.F.R. § 1105.7(e)(2), above

(5) Air (ii).

(ii) If the proposed action affects a class 1 or nonattainment area under the Clean Air Act, and will result in either:

(A) an increase in rail traffic of at least 50% (measured in gross ton miles annually) or an increase of at least three trains a day on any segment of rail line, or

(B) an increase in rail yard activity of at least 20% (measured by carload activity), or

(C) an average increase in truck traffic of more than 10% of the average daily traffic or 50 vehicles a day on a given road segment, then state whether any expected increased emissions are within the parameters established by the State Implementation Plan. However, for a rail construction under 49 U.S.C. 10901 (or 49 U.S.C. 10505), or a case involving the reinstitution of service over a previously abandoned line, only the three train a day threshold in this item shall apply.

Response:

(i)(A) Not applicable.

(i)(B) Not applicable

(i)(C) See UP's response to 49 C.F.R. § 1105.7(e)(5)(i)(c), above.

(5) Air (iii).

(iii) If transportation of ozone depleting materials (such as nitrogen oxide and freon) is contemplated, identify the materials and quantity, the frequency of service, safety practices (including any speed restrictions); the applicant's safety record (to the extent available) on derailments, accidents and spills, contingency plans to deal with accidental spills; and the likelihood of an accidental release of ozone depleting materials in the event of a collision or derailment.

Response:

The proposed action will not affect the transportation of ozone depleting materials.

(6) Noise.

If any of the thresholds identified in item (5)(i) of this section are surpassed, state whether the proposed action will cause:

(i) an incremental increase in noise levels of three decibels Ldn or more
or

(ii) an increase to a noise level of 65 decibels Ldn or greater. If so, identify sensitive receptors (e.g., schools, libraries, hospitals, residences, retirement communities, and nursing homes) in the project area and quantify the noise increase for these receptors if the thresholds are surpassed

Response: Not applicable.

(7) Safety.

(i) Describe any effects of the proposed action on public health and safety (including vehicle delay time at railroad grade crossings).

(ii) If hazardous materials are expected to be transported, identify the materials and quantity; the frequency of service, whether chemicals are being transported that, if mixed, could react to form more hazardous compounds; safety

practices (including any speed restrictions), the applicant's safety record (to the extent available) on derailments, accidents and hazardous spills, the contingency plans to deal with accidental spills; and the likelihood of an accidental release of hazardous materials.

(iii) If there are any known hazardous waste sites or sites where there have been known hazardous materials spills on the right-of-way, identify the location of those sites and the types of hazardous materials involved

Response:

(i) The proposed action will have no detrimental effects on public health and safety UP expects that safety will improve, because abandonment of the Line will allow it to close approximately 40 railroad-roadway at-grade crossings

(ii) The proposed action will not affect the transportation of hazardous materials.

(iii) There are no known hazardous material waste sites or sites where known hazardous material spills have occurred on or along the Line's right-of-way

(8) Biological resources.

(i) Based on consultation with the U.S. Fish and Wildlife Service, state whether the proposed action is likely to adversely affect endangered or threatened species or areas designated as a critical habitat, and if so, describe the effects

(ii) State whether wildlife sanctuaries or refuges, National or State parks or forests will be affected, and describe any effects

Response:

(i) The Fish and Wildlife Service has reviewed the proposed abandonment and has determined that no federally listed species or designated critical habitat areas are located within the proposed abandonment area The Fish and Wildlife Service's response, dated September 11, 2008 is attached as **Attachment No. 4**

(ii) The National Park Service (Midwest Regional Office) has been contacted and has reviewed the proposed abandonment The National Park Service

had no comments concerning the proposed abandonment Its response is attached as

Attachment No. 5.

(9) Water.

(i) Based on consultation with State water quality officials, state whether the proposed action is consistent with applicable Federal, State or local water quality standards. Describe any inconsistencies

(ii) Based on consultation with the U S Army Corps of Engineers, state whether permits under section 404 of the Clean Water Act (33 U.S.C. § 1344) are required for the proposed action and whether any designated wetlands or 100-year flood plains will be affected. Describe the effects.

(iii) State whether permits under section 402 of the Clean Water Act (33 U.S.C. § 1342) are required for the proposed action (Applicants should contact the U S Environmental Protection Agency or the state environmental protection or equivalent agency if they are unsure whether such permits are required)

Response:

(i) UP has contacted the Missouri Department of Natural Resources To date UP has received no response.

(ii) UP has contacted the U.S. Army Corps of Engineers. In a response letter dated October 28, 2008, the Corps of Engineers stated that no Department of Army permit will be required for UP's proposed abandonment The letter is attached as **Attachment No. 6.**

(iii) UP does not anticipate that there will be any requirements for Section 402 permits. A letter from the U.S. Environmental Protection Agency is attached as **Attachment No. 7.**

(10) Proposed Mitigation.

Describe any actions that are proposed to mitigate adverse environmental impacts, indicating why the proposed mitigation is appropriate

Response: There are no known adverse environmental impacts.

HISTORIC REPORT
49 C.F.R. § 1105.8(d)

(1) A U.S.G.S. topographic map (or an alternate map drawn to scale and sufficiently detailed to show buildings and other structures in the vicinity of the proposed action) showing the location of the proposed action, and the locations and approximate dimensions of railroad structures that are 50 years old or older and are part of the proposed action:

Response: See Attachment No. 1.

(2) A written description of the right-of-way (including approximate widths to the extent known), and the topography and urban and/or rural characteristics of the surrounding area:

Response: The right-of-way generally consists of a strip of land 100 feet wide through level terrain. The areas along the Line's right-of-way range from farmland, to the population centers of Miner and Sikeston, which include properties used for industrial, commercial, and residential purposes

(3) Good quality photographs (actual photographic prints, not photocopies) of railroad structures on the property that are 50 years old or older and of the immediately surrounding area.

Response: UP has provided the Missouri Department of Natural Resources State Historic Preservation Office ("SHPO") photographs of each of the structures on the property that are 50 years old or older. A copy of the letter to the State Historical Society and photographs is attached as **Attachment No. 8**. In a letter dated October 3, 2008, the SHPO stated that no historic properties will be affected by the proposed abandonment. A copy of the letter is attached as **Attachment No. 9**

(4) The date(s) of construction of the structure(s), and the date(s) and extent of any major alterations to the extent such information is known

Response: See Attachment No. 1 and Attachment No. 8.

(5) A brief narrative history of carrier operations in the area, and an explanation of what, if any, changes are contemplated as a result of the proposed action.

Response: See the preceding pages for a brief history and description of carrier operations.

(6) A brief summary of documents in the carrier's possession, such as engineering drawings, that might be useful in documenting a structure that is found to be historic.

Response: Not applicable.

(7) An opinion (based on readily available information in the railroad's possession) as to whether the site and/or structures meet the criteria for listing on the National Register of Historic Places (36 CFR §60.4), and whether there is a likelihood of archeological resources or any other previously unknown historic properties in the project area, and the basis for these opinions (including any consultations with the State Historic Preservation Office, local historical societies or universities).

Response: The SHPO has submitted comments related to the proposed abandonment. A copy of these comments is attached as **Attachment No. 9**. Based upon its own information and the SHPO's comments, UP knows of no historic sites, structures, or archeological resources on the Line or in the project area and believes there is nothing in the scope of the project that merits historical comment. Although the Line is approximately 135 years old (see page 6), none of the Line is original other than its alignment, as its track structure and associated components have been renewed multiple times since its construction. UP further believes that any archeological sites within the scope of the right-of-way would have previously been disturbed during the construction and maintenance of the Line.

(8) A description (based on readily available information in the railroad's possession) of any known prior subsurface ground disturbance or fill, environmental conditions (naturally occurring or manmade) that might affect the archeological recovery of resources (such as swampy conditions or the presence of toxic wastes), and the surrounding terrain.

Response: UP does not have any such readily available information.

(9) Within 30 days of receipt of the historic report, the State Historic Preservation Officer may request the following additional information regarding specified non-railroad owned properties or group of properties immediately adjacent to the railroad right-of-way. Photographs of specified properties that can be readily seen from the railroad right-of-way (or other public rights-of-way adjacent to the property) and a written description of any previously discovered archeological sites, identifying the locations and type of the site (i.e , prehistoric or native American):

Response: Not applicable.

Dated this 3rd day of February, 2009.

Respectfully submitted,

UNION PACIFIC RAILROAD COMPANY



Gabriel S. Meyer
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(402) 544-1658
(402) 501-3393 FAX

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Combined Environmental and Historic Report in Docket No. AB-33 (Sub-No 261) for UP's Essex to Miner Line in New Madrid, Scott, and Stoddard Counties, Missouri, and an associated transmittal letter (**Attachment No. 10**), was served by first class mail on the 3rd day of February, 2009 on the following parties

State Clearinghouse (or alternate):

Missouri Department of Economic Development
301 W High Street
P O Box 1157
Jefferson City, MO 65102

State Environmental Protection Agency:

Missouri Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

**State Coastal Zone Management Agency
(if applicable):**

Not applicable.

Head of each County:

New Madrid County Commissioners
P O Box 68
County Courthouse
New Madrid, MO 63869-0068

Scott County Commissioners
P O Box 188
County Courthouse
Benton, MO 63736-0188

Stoddard County Commissioners
PO Box 110
County Courthouse
Bloomfield, MO 63825-0110

**Environmental Protection Agency
(Regional Office):**

U S Environmental Protection Agency
Region 7
901 N 5th Street
Kansas City, KS 66101

U.S. Fish and Wildlife:

U S Fish & Wildlife Service
Missouri Ecological Services Office
101 Park DeVilla Drive, Suite A
Columbia, MO 65203-0057

U.S. Army Corps of Engineers:

Department of the Army
St Louis District, Corps of Engineers
1222 Spruce Street
St Louis, MO 63103-2833

National Park Service:

Environmental Coordinator
Planning and Compliance Office
National Park Service, Midwest Region
601 Riverfront Drive
Omaha, NE 68102-4226

**U.S. Natural Resources Conservation
Service:**


State Conservationist
USDA, Natural Resources Conservation Service
Missouri State Office
Parkade Center, Suite 250
601 Business Loop 70 West
Columbia, MO 65203-2546

National Geodetic Survey:

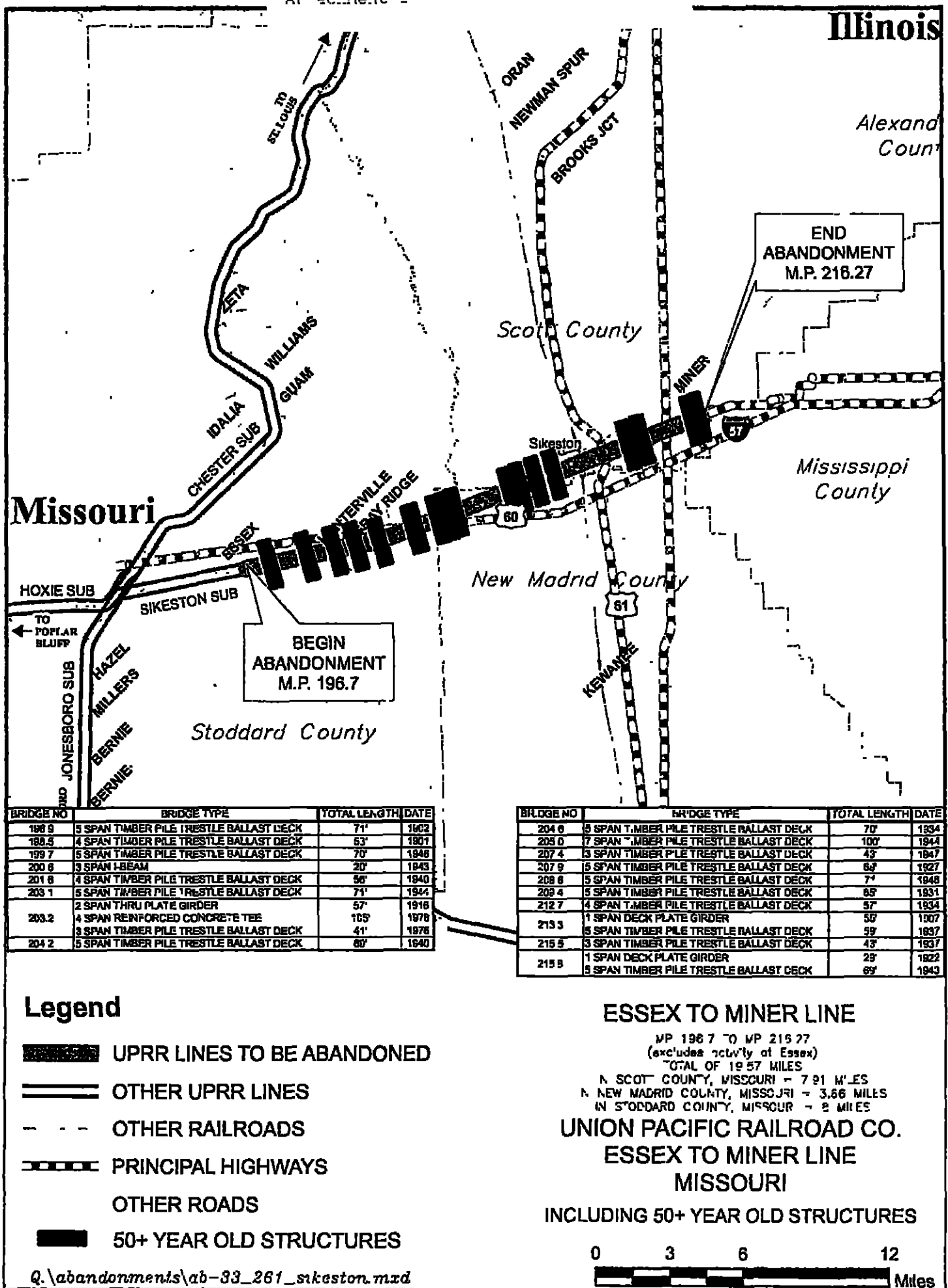
National Geodetic Survey
Edward J McKay, Chief
Spatial Reference System Division
NOAA N/NGS2
1315 E-W Highway
Silver Spring, MD 20910-3282

State Historic Preservation Office:

Mr Stephen Mahfood
State Historic Preservation Officer
Department of Natural Resources
P O Box 176
Jefferson City, MO 65102



Gabriel S Meyer



BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
198 9	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	71'	1902
198 5	4 SPAN TIMBER PILE TREESTLE BALLAST DECK	53'	1901
199 7	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	70'	1946
200 8	3 SPAN I-BEAM	20'	1943
201 8	4 SPAN TIMBER PILE TREESTLE BALLAST DECK	56'	1940
203 1	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	71'	1944
	2 SPAN THRU PLATE GIRDER	57'	1916
203.2	4 SPAN REINFORCED CONCRETE TEE	105'	1978
	3 SPAN TIMBER PILE TREESTLE BALLAST DECK	41'	1976
204 2	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	60'	1940

BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
204 6	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	70'	1934
205 0	7 SPAN TIMBER PILE TREESTLE BALLAST DECK	100'	1944
207 4	3 SPAN TIMBER PILE TREESTLE BALLAST DECK	43'	1947
207 9	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	63'	1927
208 6	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	74'	1948
208 4	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	85'	1931
212 7	4 SPAN TIMBER PILE TREESTLE BALLAST DECK	57'	1934
213 3	1 SPAN DECK PLATE GIRDER	55'	1907
	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	59'	1937
215 5	3 SPAN TIMBER PILE TREESTLE BALLAST DECK	43'	1937
215 9	1 SPAN DECK PLATE GIRDER	29'	1922
	5 SPAN TIMBER PILE TREESTLE BALLAST DECK	69'	1943



Law Department
(402) 501-127 (FAX)

September 2, 2008

State Clearinghouse (or alternate):

Missouri Department of Economic Development
301 W High Street
P O Box 1157
Jefferson City, MO 65102

State Environmental Protection Agency:

Missouri Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

**State Coastal Zone Management Agency
(if applicable):**

Not applicable.

Head of each County:

New Madrid County Commissioners
P O Box 68
County Courthouse
New Madrid, MO 63869-0068

Scott County Commissioners
P O Box 188
County Courthouse
Benton, MO 63736-0188

Stoddard County Commissioners
PO Box 110
County Courthouse
Bloomfield, MO 63825-0110

Environmental Protection Agency

(Regional Office):

U S Environmental Protection Agency
Region 7
901 N 5th Street
Kansas City, KS 66101

U.S. Fish and Wildlife:

U S Fish & Wildlife Service, Region 3
One Federal Drive
Federal Building
Fort Snelling, MN 55111

U.S. Army Corps of Engineers:

Department of the Army
St Louis District, Corps of Engineers
1222 Spruce Street
St Louis, MO 63103-2833

National Park Service:

Environmental Coordinator
Planning and Compliance Office
National Park Service, Midwest Region
601 Riverfront Drive
Omaha, NE 68102-4226

U.S. Natural Resources Conservation Service:

State Conservationist
USDA, Natural Resources Conservation Service
Missouri State Office
Parkade Center, Suite 250
601 Business Loop 70 West
Columbia, MO 65203-2546

National Geodetic Survey:

National Geodetic Survey
Edward J McKay, Chief
Spatial Reference System Division
NOAA N/NGS2
1315 E-W Highway
Silver Spring, MD 20910-3282

State Historic Preservation Office:

Mr Stephen Mahfood
State Historic Preservation Officer
Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

Re: Proposed Abandonment of the Essex to Miner Line from M. P. 196.7 near Essex to M. P. 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri; STB Docket No. AB-33 (Sub-No. 261)

Dear Sirs

Union Pacific Railroad Company plans to request authority from the Surface Transportation Board (STB) to abandon and discontinue service on the Sikeston Line from M P 196 7 near Essex to M P 216 27 near Miner, a distance of 19 57 miles in New Madrid, Scott, and Stoddard Counties Missouri. A map of the proposed track abandonment shown in black is attached.

Pursuant to the STB's regulations at 49 C F R Part 1152, and the environmental regulations at 40 C F R Part 1105 7, this is to request your assistance in identifying any potential effects of this action as indicated in the paragraphs below. We do not anticipate any adverse environmental impacts. However, if you identify any adverse environmental impacts, describe any actions that are proposed in order to mitigate the environmental impacts. Please provide us with a written response that can be included in an Environmental Report, which will be sent to the STB.

LOCAL AND/OR REGIONAL PLANNING AGENCIES State whether the proposed action is consistent with existing land use plans. Describe any inconsistencies.

U S SOIL CONSERVATION SERVICE State the effect of the proposed action on any prime agricultural land.

U S FISH AND WILDLIFE SERVICE (And State Game And Parks Commission, If Addressed)
State (1) whether the proposed action is likely to adversely affect endangered or threatened species or areas designated as a critical habitat, and if so, describe the effects, and, (2) whether wildlife sanctuaries or refuges, National or State parks or forests will be affected, and describe any effects.

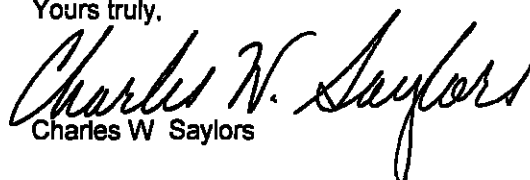
STATE WATER QUALITY OFFICIALS State whether the proposed action is consistent with applicable Federal, State or Local water quality standards. Describe any inconsistencies.

U S ARMY CORPS OF ENGINEERS State (1) whether permits under Section 404 of the Clean Water Act (33 U S C § 1344) are required for the proposed action and (2) whether any designated wetlands or 100-year flood plains will be affected. Describe the effects.

U S ENVIRONMENTAL PROTECTION AGENCY AND STATE ENVIRONMENTAL PROTECTION (OR EQUIVALENT AGENCY) (1) Identify any potential effects on the surrounding area, (2) identify the location of hazardous waste sites and known hazardous material spills on the right-of-way and list the types of hazardous materials involved, and (3) state whether permits under Section 402 of the Clean Water Act (33 U S C § 1342) are required for the proposed action.

Thank you for your assistance. Please send your reply to Union Pacific Railroad, Mr. Chuck Saylor, 1400 Douglas Street, Mail Stop 1580, Omaha, NE, 68179. If you need further information, please contact me at (402) 544-4861.

Yours truly,


Charles W. Saylor

Attachment



Docket No AB-33 (Sub-No. 261)
Attachment 3

601 Business Loop 70 West, Columbia, MO 65203

September 8, 2008

Charles W. Saylor
Union Pacific Railroad
1400 Douglas Street, Mail Stop 1580
Omaha, Nebraska 68179


Re: Proposed Abandonment of the Essex to Miner Line from M P. 196.7 near Essex to M P.
216 27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties,
Missouri, STB Docket No AB-33 (Sub-No. 261)

Dear Mr Saylor:

This letter is follow-up to your September 2, 2008 letter to me regarding the above listed project
The Natural Resources Conservation Service (NRCS) sees no effect of the proposed action on any
prime agricultural land or wetlands Any impacts would have occurred during the installation.

If you have any questions, please free to contact Clayton Lee, State Soil Scientist at (573) 876-0907.

Sincerely,



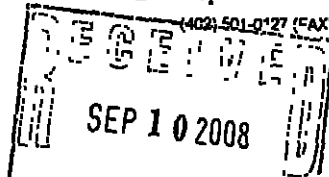
Roger A. Hansen
State Conservationist

cc. Darin W. Gant, DC, NRCS, Benton, Missouri
Michelle M. Gross, DC, NRCS, Dexter, Missouri



September 2, 2008

Law Department



State Clearinghouse (or alternate):

Missouri Department of Economic Development
301 W High Street
P O Box 1157
Jefferson City, MO 65102

State Environmental Protection Agency:

Missouri Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

State Coastal Zone Management Agency

(If applicable):

Not applicable.

Head of each County:

New Madrid County Commissioners
P O. Box 68
County Courthouse
New Madrid, MO 63869-0068

Scott County Commissioners
P O Box 188
County Courthouse
Benton, MO 63736-0188

Stoddard County Commissioners
PO Box 110
County Courthouse
Bloomfield, MO 63825-0110

Environmental Protection Agency

(Regional Office):

U S Environmental Protection Agency
Region 7
901 N 5th Street
Kansas City, KS 66101

U.S. Fish and Wildlife Service

U S Fish & Wildlife Service, Region 3
One Federal Drive
Federal Building
Fort Snelling, MN 55111

U.S. Army Corps

Department of the Army
St Louis District, Cor.
1222 Spruce Street
St Louis, MO 63103-26

National Park Service:

Environmental Coordinator
Planning and Compliance Office
National Park Service, Midwest Region
601 Riverfront Drive
Omaha, NE 68102-4226

U.S. Natural Resources Conservation Service:

State Conservationist
USDA, Natural Resources Conservation Service
Missouri State Office
Parkade Center, Suite 250
601 Business Loop 70 West
Columbia, MO 65203-2546

National Geodetic Survey:

National Geodetic Survey
Edward J McKay, Chief
Spatial Reference System Division
NOAA N/NGS2
1315 E-W Highway
Silver Spring, MD 20910-3282

State Historic Preservation Office:

Mr Stephen Mahfood
State Historic Preservation Officer
Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

U. S. Fish and Wildlife Service
Missouri Ecological Services Office
101 Park DeVille Drive, Suite A
Columbia, MO 65203-0057

Re: Proposed Abandonment of the Essex to Miner Line from M. P. 196.7 near Essex to M. P. 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri; STB Docket No. AB-33 (Sub-No. 261)

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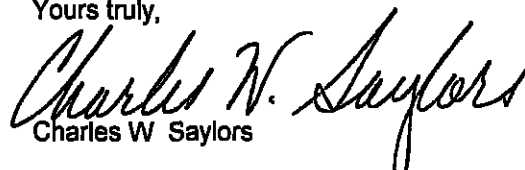
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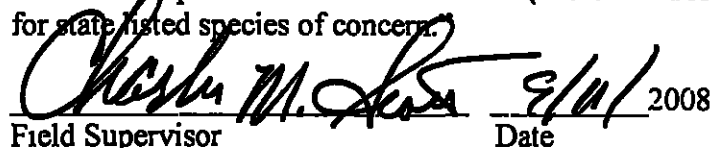
Thank you for your assistance. [Please send your reply to Union Pacific Railroad, Mr. Chuck Saylor, 1400 Douglas Street, Mail Stop 1580, Omaha, NE, 68179.] If you need further information, please contact me at (402) 544-4861.

Yours truly,


Charles W. Saylor

Attachment

"The U.S. Fish and Wildlife Service has reviewed the subject project proposal and determined that no federally listed species or designated critical habitat occurs within the project area. Consequently, this concludes section 7 consultation. Please contact the Missouri Department of Conservation (573/522-4115) for state listed species of concern."


Field Supervisor Date 9/11/2008

**Environmental Coordinator
National Park Service
Midwest Regional Office
601 Riverfront Drive
Omaha, NE 68102**

Re: Proposed Abandonment Eases to Muzer Lane, New Madrid, Scott and Standard Counties, Missouri

We have no comment on your proposed actions.

Due to limited staff and the number of requests we receive for early coordination, we ask that component/agencies assume we will have no comments on projects if they have not heard from us within 30 days of our receipt of the request.

Thank you,

Regional Environmental Coordinator

**Union Pacific Railroad
1400 Douglas Street, STOP 1580
Omaha, Nebraska 68179-1580**

1. The first group of respondents (n = 10) was composed of individuals who had been employed by the company for less than one year. This group was selected to represent new employees who were likely to have limited experience with the company's policies and procedures. The second group (n = 10) consisted of individuals who had been employed by the company for between one and five years. This group was selected to represent employees who had some experience with the company's policies and procedures. The third group (n = 10) consisted of individuals who had been employed by the company for more than five years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The fourth group (n = 10) consisted of individuals who had been employed by the company for more than ten years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The fifth group (n = 10) consisted of individuals who had been employed by the company for more than fifteen years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The sixth group (n = 10) consisted of individuals who had been employed by the company for more than twenty years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The seventh group (n = 10) consisted of individuals who had been employed by the company for more than twenty-five years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The eighth group (n = 10) consisted of individuals who had been employed by the company for more than thirty years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The ninth group (n = 10) consisted of individuals who had been employed by the company for more than thirty-five years. This group was selected to represent employees who had extensive experience with the company's policies and procedures. The tenth group (n = 10) consisted of individuals who had been employed by the company for more than forty years. This group was selected to represent employees who had extensive experience with the company's policies and procedures.

Docket No. AB-33 (Sub-No 261)
Attachment 5

019182036059
\$00.420
10/15/2008
Mailbox From 66107
US POSTAGE



DEPARTMENT OF THE ARMY
MEMPHIS DISTRICT, CORPS OF ENGINEERS
167 NORTH MAIN STREET B-202
MEMPHIS, TENNESSEE 38103-1894
October 29, 2008

Operations Division

Mr. Charles W. Saylor
Union Pacific Railroad
1400 Douglas Street
Mail Stop 1580
Omaha, NE 68179

Dear Mr. Saylor:

This is in response to your request for an environmental review of a proposed railroad abandonment project along the Essex to Miner Line from MP 196.7 to MP 216.27 in New Madrid, Scott, and Stoddard Counties, Missouri (shown on the attached map). This project would entail the abandonment of the existing railroad; no construction activities are planned.

Our preliminary jurisdictional determination (PJD) is that waters of the United States may be present within the proposed project area. However, based on the information provided, it is our understanding that no dredged or fill material will be discharged into waters of the United States. Therefore, no Department of the Army (DA) permit is required for this project. Please notify this office if plans are changed so that a discharge of dredged or fill material into waters may occur. We would be happy to review the potential impacts and discuss any DA permit implications at that time.

A PJD cannot be appealed. If you object to this PJD, please contact us for information about receiving an approved jurisdictional determination and the administrative appeals process. The PJD is included for your concurrence. If you agree with this PJD please sign the form and return it to the address listed above. If the PJD is not returned within 30 days of the date of this letter we will assume your concurrence.

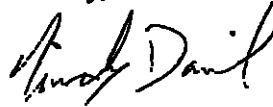
This JD is valid for five years from the date of this letter unless new information warrants revision of the determination before the expiration date, or unless the District Engineer has identified, after public notice and comment, that specific geographic areas with rapidly changing environmental conditions merit re-verification on a more frequent basis.

The Memphis District Regulatory Branch is committed to providing quality and timely service to our customers. In an effort to improve customer service, please take a moment to complete and return the enclosed business reply postcard or go to our Customer Service Survey found on our web site at <http://pcr2.nwp.usacc.army.mil/survey.html>.

Copies of this letter have been furnished to the following: Ms. Vicky Johnson, EPA Region 7, 901 5th ST, Kansas City, KS 66101, and Ms. Pat Conger, MDNR, Water Pollution Control Program, P.O. Box 176, Jefferson City, MO 65102-0176.

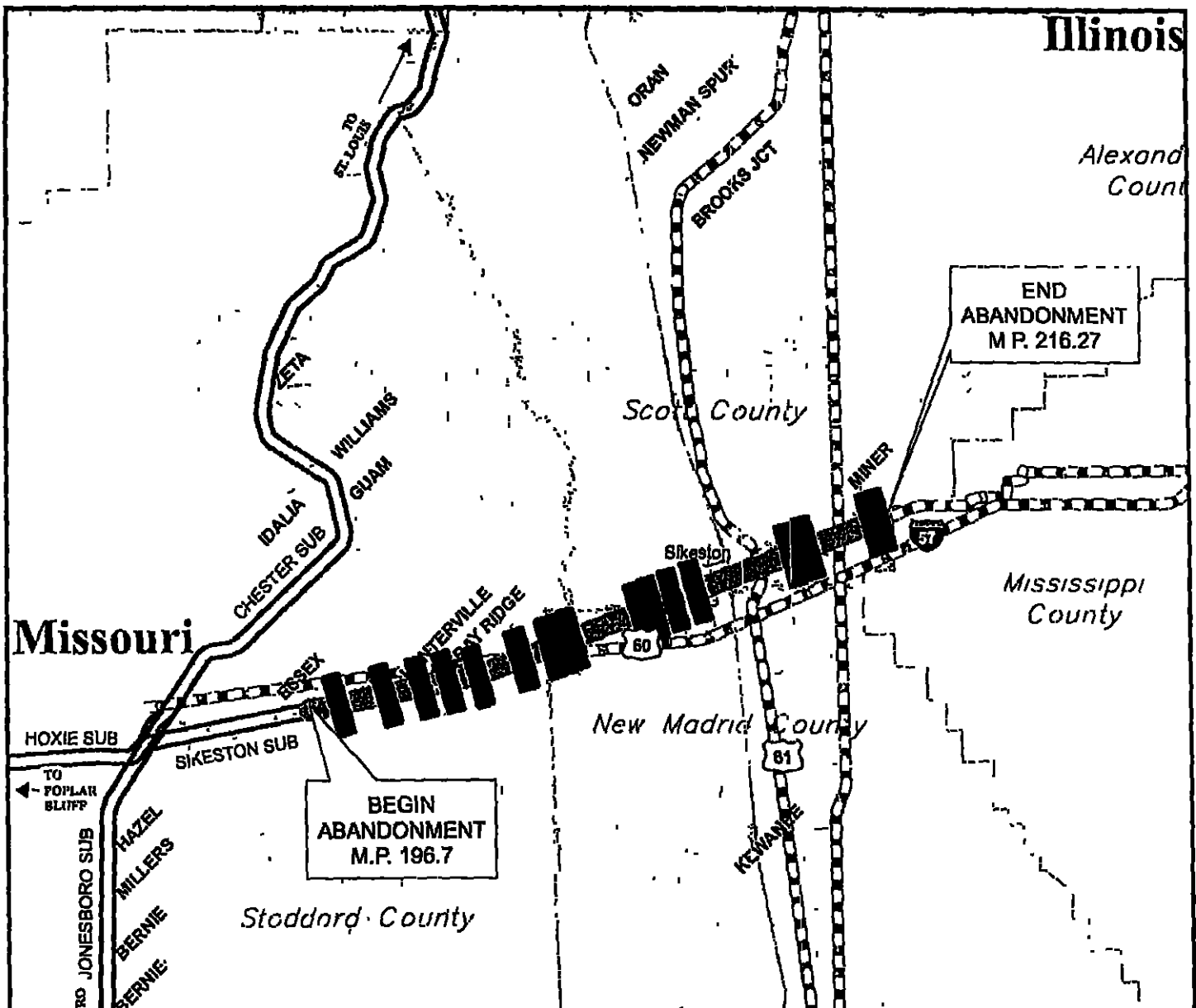
Your cooperation in the regulatory program is appreciated. If you have questions, please contact Roger Allan at (901) 544-3682, and refer to File No MVM-2008-427-RSA.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy L. Davis". The signature is fluid and cursive, with the first name "Timothy" and last name "Davis" clearly distinguishable.

Timothy L. Davis
Western Section Chief
Regulatory Branch

Enclosures



BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
186 3	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71'	1902
186 6	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	53'	1901
186 7	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	70'	1946
200 6	3 SPAN I-BEAM	20'	1943
202 6	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	55'	1940
203 1	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71'	1944
203 2	2 SPAN THRU PLATE GIRDER	57'	1918
	4 SPAN REINFORCED CONCRETE TIE	105'	1976
	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	41'	1976
204 2	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	66'	1940

BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
204 6	8 SPAN TIMBER PILE TRESTLE BALLAST DECK	73'	1934
205 0	7 SPAN TIMBER PILE TRESTLE BALLAST DECK	103'	1944
207 4	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	43'	1947
207 9	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69'	1927
208 6	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71'	1948
208 4	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	55'	1931
212 7	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	57'	1934
213 3	1 SPAN DECK PLATE GIRDER	59'	1907
	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	59'	1937
215 5	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	43'	1937
215 8	1 SPAN DECK PLATE GIRDER	29'	1972
	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69'	1943

Legend

- UPRR LINES TO BE ABANDONED
- OTHER UPRR LINES
- OTHER RAILROADS
- PRINCIPAL HIGHWAYS
- OTHER ROADS
- 50+ YEAR OLD STRUCTURES

Q:\abandonments\ab-33_261_sikeston.mxd

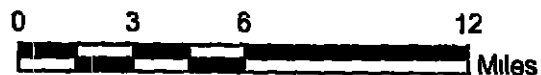
ESSEX TO MINER LINE

MP 196.7 TO MP 216.27
(excludes activity at Essex)
TOTAL OF 19.57 MILES

IN SCOTT COUNTY, MISSOURI = 7.91 MILES
IN NEW MADRID COUNTY, MISSOURI = 3.66 MILES
IN STODDARD COUNTY, MISSOURI = 8 MILES

UNION PACIFIC RAILROAD CO.
ESSEX TO MINER LINE
MISSOURI

INCLUDING 50+ YEAR OLD STRUCTURES



ATTACHMENT

PRELIMINARY JURISDICTIONAL DETERMINATION FORM

BACKGROUND INFORMATION

A. REPORT COMPLETION DATE FOR PRELIMINARY JURISDICTIONAL DETERMINATION (JD): 10/29/2008

B. NAME AND ADDRESS OF PERSON REQUESTING PRELIMINARY JD:

Mr. Charles W. Saylor
Union Pacific Railroad
1400 Douglas Street
Mail Stop 1580
Omaha, NE 68179

C. DISTRICT OFFICE, FILE NAME, AND NUMBER:MVM-2008-427-RSA

**D. PROJECT LOCATION(S) AND BACKGROUND INFORMATION:
(USE THE ATTACHED TABLE TO DOCUMENT MULTIPLE WATERBODIES
AT DIFFERENT SITES)**

State:MO County/parish/borough: New Madrid, Scott, and
Stoddard City: Sikeston
Center coordinates of site (lat/long in degree decimal format): Lat. various° N
, Long. various° W.

Universal Transverse Mercator:

Name of nearest waterbody: numerous ditches

Identify (estimate) amount of waters in the review area:

Non-wetland waters: 1600 linear feet: width (ft) and/or
undetermined acres

Cowardin Class:

Stream Flow: Perennial

Wetlands: acres.

Cowardin Class:

Name of any water bodies on the site that have been identified as Section 10
waters:

Tidal:

Non-Tidal:

**E. REVIEW PERFORMED FOR SITE EVALUATION (CHECK ALL THAT
APPLY):**

☒ Office (Desk) Determination. Date: 10/28/2008

☐ **Field Determination. Date(s):**

1. The Corps of Engineers believes that there may be jurisdictional waters of the United States on the subject site, and the permit applicant or other affected party who requested this preliminary JD is hereby advised of his or her option to request and obtain an approved jurisdictional determination (JD) for that site. Nevertheless, the permit applicant or other person who requested this preliminary JD has declined to exercise the option to obtain an approved JD in this instance and at this time.

2. In any circumstance where a permit applicant obtains an individual permit, or a Nationwide General Permit (NWP) or other general permit verification requiring "pre-construction notification" (PCN), or requests verification for a non-reporting NWP or other general permit, and the permit applicant has not requested an approved JD for the activity, the permit applicant is hereby made aware of the following: (1) the permit applicant has elected to seek a permit authorization based on a preliminary JD, which does not make an official determination of jurisdictional waters; (2) that the applicant has the option to request an approved JD before accepting the terms and conditions of the permit authorization, and that basing a permit authorization on an approved JD could possibly result in less compensatory mitigation being required or different special conditions; (3) that the applicant has the right to request an individual permit rather than accepting the terms and conditions of the NWP or other general permit authorization; (4) that the applicant can accept a permit authorization and thereby agree to comply with all the terms and conditions of that permit, including whatever mitigation requirements the Corps has determined to be necessary; (5) that undertaking any activity in reliance upon the subject permit authorization without requesting an approved JD constitutes the applicant's acceptance of the use of the preliminary JD, but that either form of JD will be processed as soon as is practicable; (6) accepting a permit authorization (e.g., signing a proffered individual permit) or undertaking any activity in reliance on any form of Corps permit authorization based on a preliminary JD constitutes agreement that all wetlands and other water bodies on the site affected in any way by that activity are jurisdictional waters of the United States, and precludes any challenge to such jurisdiction in any administrative or judicial compliance or enforcement action, or in any administrative appeal or in any Federal court; and (7) whether the applicant elects to use either an approved JD or a preliminary JD, that JD will be processed as soon as is practicable. Further, an approved JD, a proffered individual permit (and all terms and conditions contained therein), or individual permit denial can be administratively appealed pursuant to 33 C.F.R. Part 331, and that in any administrative appeal, jurisdictional issues can be raised (see 33 C.F.R. 331.5(a)(2)). If, during that administrative appeal, it becomes necessary to make an official determination whether CWA jurisdiction exists over a site, or to provide an official delineation of jurisdictional waters on the site, the Corps will provide an approved JD to accomplish that result, as soon as is practicable.

This preliminary JD finds that there "may be" waters of the United States on the subject project site, and identifies all aquatic features on the site that could be affected by the proposed activity, based on the following information:

SUPPORTING DATA. Data reviewed for preliminary JD (check all that apply)

- checked items should be included in case file and, where checked and requested, appropriately reference sources below:

☒ Maps, plans, plots or plat submitted by or on behalf of the applicant/consultant:

☐ Data sheets prepared/submitted by or on behalf of the applicant/consultant.

☐ Office concurs with data sheets/delineation report.

☐ Office does not concur with data sheets/delineation report.

☐ Data sheets prepared by the Corps.

☐ Corps navigable waters' study:

☐ U.S. Geological Survey Hydrologic Atlas:

☐ USGS NHD data.

☐ USGS 8 and 12 digit HUC maps.

☒ U.S. Geological Survey map(s). Cite scale & quad name:Essex, Morehouse, Sikeston N and Sikeston S, MO, 1:24,000.

☐ USDA Natural Resources Conservation Service Soil Survey. Citation: .

☐ National wetlands inventory map(s). Cite name: .

☐ State/Local wetland inventory map(s): .

☐ FEMA/FIRM maps: .

☐ 100-year Floodplain Elevation is: (National Geodetic Vertical Datum of 1929)

☒ Photographs: ☒ Aerial (Name & Date):ORM2.

or ☐ Other (Name & Date): .

☐ Previous determination(s). File no. and date of response letter. .

☐ Other information (please specify): .

IMPORTANT NOTE: The information recorded on this form has not necessarily been verified by the Corps and should not be relied upon for later jurisdictional determinations.

Roger Allen 10/27/2008
Signature and date of
Regulatory Project Manager
(REQUIRED)

Signature and date of
person requesting preliminary JD
(REQUIRED, unless obtaining
the signature is impracticable)



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 7
901 NORTH 5TH STREET
KANSAS CITY, KANSAS 66101

28 SEP 2008

Mr. Chuck Saylor
1400 Douglas Street
Mail Stop 1580
Omaha, NE 68179

Dear Mr. Saylor:


RE: STB Docket No. AB-33 (Sub-No. 261), *Proposed Abandonment of the Essex to Miner Line from M P. 216 27 near Miner, a distance of 19 57 miles in New Madrid, Scott, and Stoddard Counties, Missouri*

This correspondence responds to your inquiry of September 2, 2008, requesting the United States Environmental Protection Agency's interest in this proposed abandonment. In evaluating this action, I referred to EPA Region 7's Geographic Information Systems for spatial relationships of environmentally regulated facilities and remediation sites. In this evaluation, several EPA regulated facilities were found to be within or near the rail line's alignment that should be considered in the abandonment proposal (please see attached maps). In addition, EPA does caution that environmental legacies of railway operations can include (but may not be limited to) product spills, maintenance activities -- where waste fuels and lubricants may have been discarded, wood preservative applications to ties and trestles, and rights-of-way maintenance with herbicides.

As is the case for all federal actions being reviewed through the National Environmental Policy Act process, it is the obligation of the lead federal agency to determine the environmental consequences of the action. Please note that while we believe that this letter expresses our views on the impacts of the project based on the limited available information, it is up to the STB to determine what, if any, further consultation with EPA would be necessary to begin operations. A more detailed reporting of removal and/or cleanup plans and procedures may be warranted.

For future abandonment proposals, if EPA can be of assistance within its jurisdiction or technical capabilities, please contact me at (913)-551-7565 or tucker.amber@epa.gov, or you may also contact Mr. Joseph Cothorn, NEPA Team Leader, at (913) 551-7148, or cothorn.joe@epa.gov.

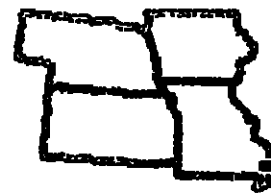
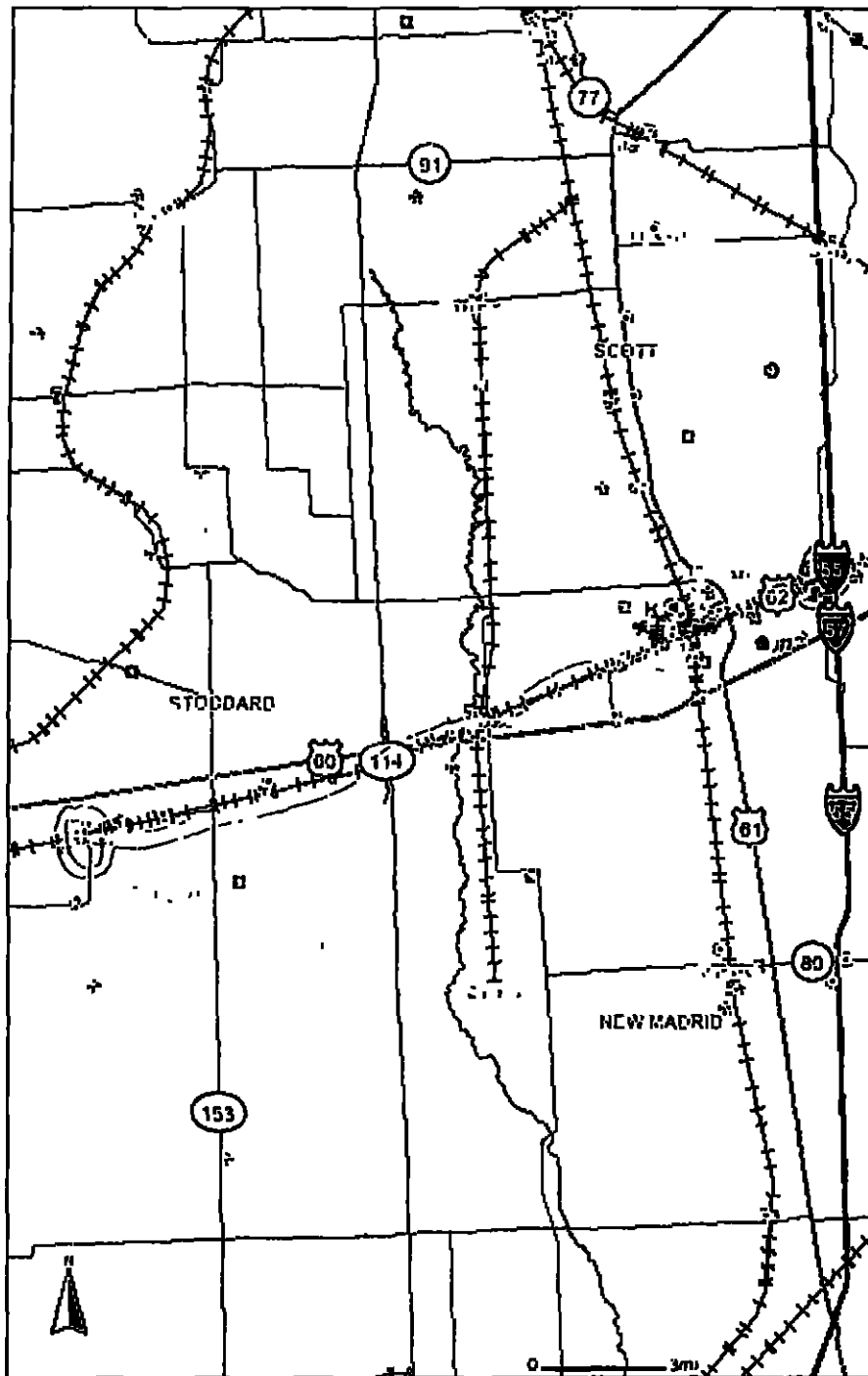
Sincerely,

A handwritten signature in cursive script that reads "Amber Tucker".

Amber Tucker
NEPA Reviewer
Environmental Services Division

Enclosure

Essex to Miner RR Abandonment



- AFS - Major
- AFS - Minor
- RCRA TSD
- ✦ RCRA LQG
- Superfund NPL
- ✓ Superfund
- △ TRIS
- NPDES - Major
- NPDES - Minor
- PWS Wells
- PWS Intakes
- Interstate Highways
- US Highways
- State Highways and County Roads
- Railroads
- 303d Streams
- EJ Areas (Block Group)

NOTE: The Environmental Protection Agency does not guarantee the accuracy, completeness, or timeliness of the information shown, and shall not be liable for any loss or injury resulting from reliance upon the information shown.

"Minorities" is a percentage of minority individuals relative to total population per block group. "Below poverty" is the percentage of the total block group population with incomes below the poverty level in 1999. Block group geography and demographic data are based on the 2000 Census. This information depicts areas of concern where potential environmental and/or human health problems may disproportionately impact a population.

This information should not be used in comparison to previous EPA Region 7 Environmental Justice maps using 1990 data, as the data parameters have changed. The EPA Region 7 Environmental Justice Program has chosen to adopt the U.S. Census Bureau's parameters for poverty and race/ethnicity status in an effort to show a more accurate picture.

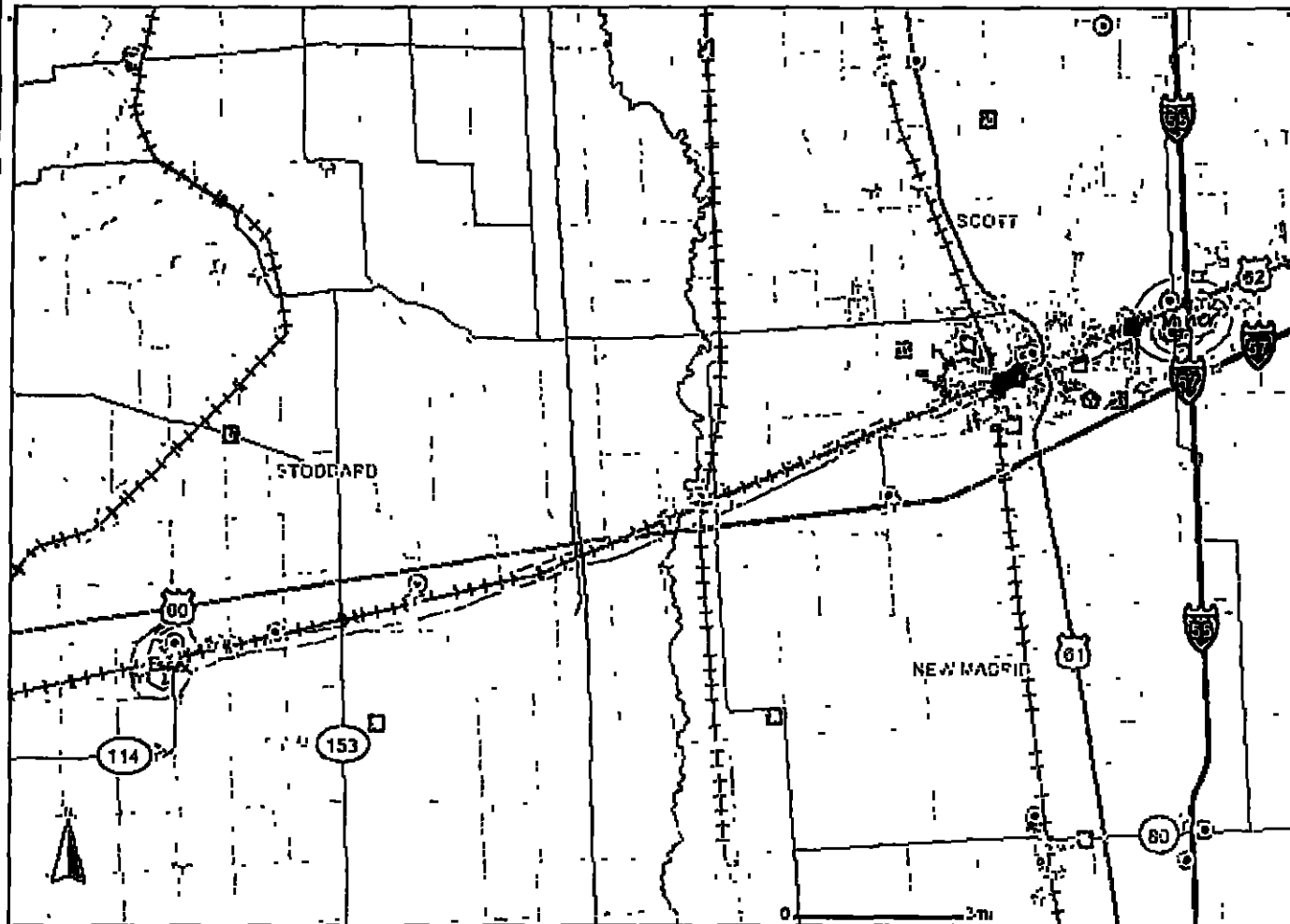
Missouri 2007



REGION 7
ENSV Division

9-10-2008

Essex to Miner RR Abandonment



- AF
- AF
- ⊕ RC
- + RC
- ⊙ SUJ
- ~ SUJ
- △ TR
- ⊗ NP
- ⊗ NP
- ⊙ PW
- △ PW

NOTE: The Environmental Protection Agency does not guarantee the accuracy, completeness, or timeliness of the information shown, and shall not be liable for any loss or injury resulting from reliance upon the information shown.

"Minorities" is a percentage of minority individuals relative to total population per block group. "Below Poverty" is the percentage of the total block group population with incomes below the poverty level in 1999. Block group geography and demographic data are based on the 2000 Census. This information depicts areas of concern where potential environmental and/or human health problems may disproportionately impact a population.

This information should not be used in comparison to previous EPA Region 7 Environmental Justice maps using 1990 data, as the data parameters have changed. The EPA Region 7 Environmental Justice Program has chosen to adopt the U.S. Census Bureau's parameters for poverty and race/ethnicity status in an effort to show a more accurate picture.

RI
EN



Law Department

September 25, 2008

Mr. Stephen Mahfood
State Historic Preservation Officer
Department of Natural Resources
P. O. Box 176
Jefferson City, MO 65102

Re: Proposed Abandonment of the Essex to Miner Line from M. P. 196.7 near Essex to M. P. 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri; STB Docket No. AB-33 (Sub-No. 261)

Dear Sir:

Enclosed for your review are thirty-six photographs of the bridges located on the Essex to Miner Line which are over 50 years old. The bridges are described as follows:

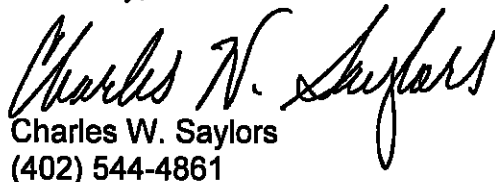
<u>Milepost</u> <u>Constructed</u>	<u>Description</u>	<u>Length</u>	<u>Year</u>
196.9	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	71'	1902
198.5	4 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	53'	1901
199.7	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	70'	1946
200.6	3 Span I-Beam	20'	1943
201.6	4 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	56'	1940
203.1	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	71'	1944
203.2	2 Span Thru Plate Girder (TPG) 4 Span Reinforced Concrete Tee 3 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	57' 105' 41'	1919 1976 1976
204.2	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	69'	1940

204 6	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	70'	1934
205.0	7 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	100'	1944
207.4	3 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	43'	1947
207.9	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	69'	1927
208.6	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	71'	1948
209 4	5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	65'	1931
212 7	4 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	57'	1934
213 3	1 Span Deck Plate Girder (DPG) 5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	55' 59'	1907 1937
215 5	3 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	43'	1937
215 8	1 Span Deck Plate Girder (DPG) 5 Span Rail Timber Pile Trestle Ballast Deck (TPTBD)	29' 69'	1922 1943

Finally, a map of the proposed abandonment and discontinuance is also enclosed for your reference.

Please advise if you believe there is historical significance to any of the bridges. Thank you for your assistance.

Sincerely,


Charles W. Saylor
(402) 544-4861

Attachments



MP 196.9



MP 196.9



MP 198.5



HP 198.5



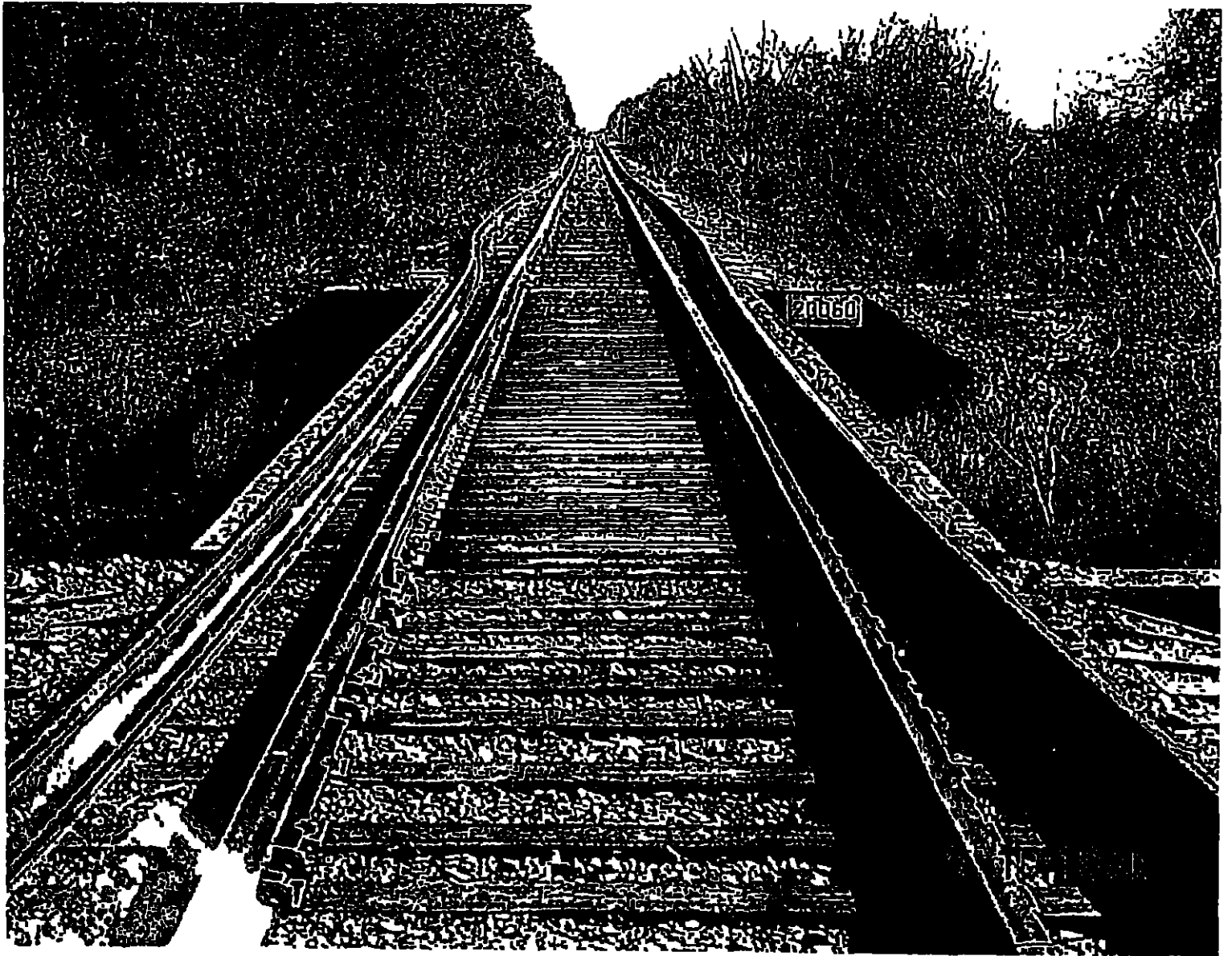
MP 199.7



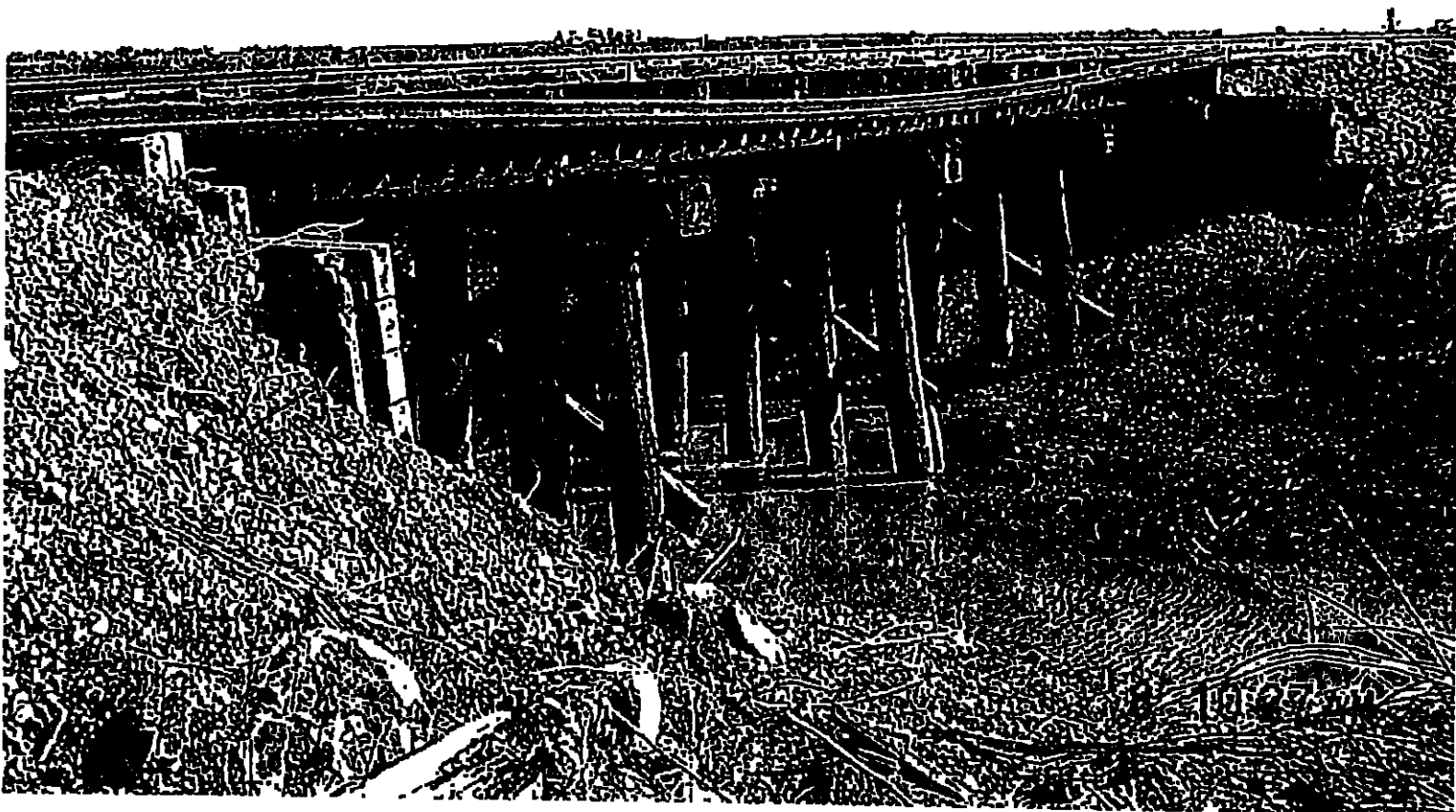
MP 199.7



MP 200.6



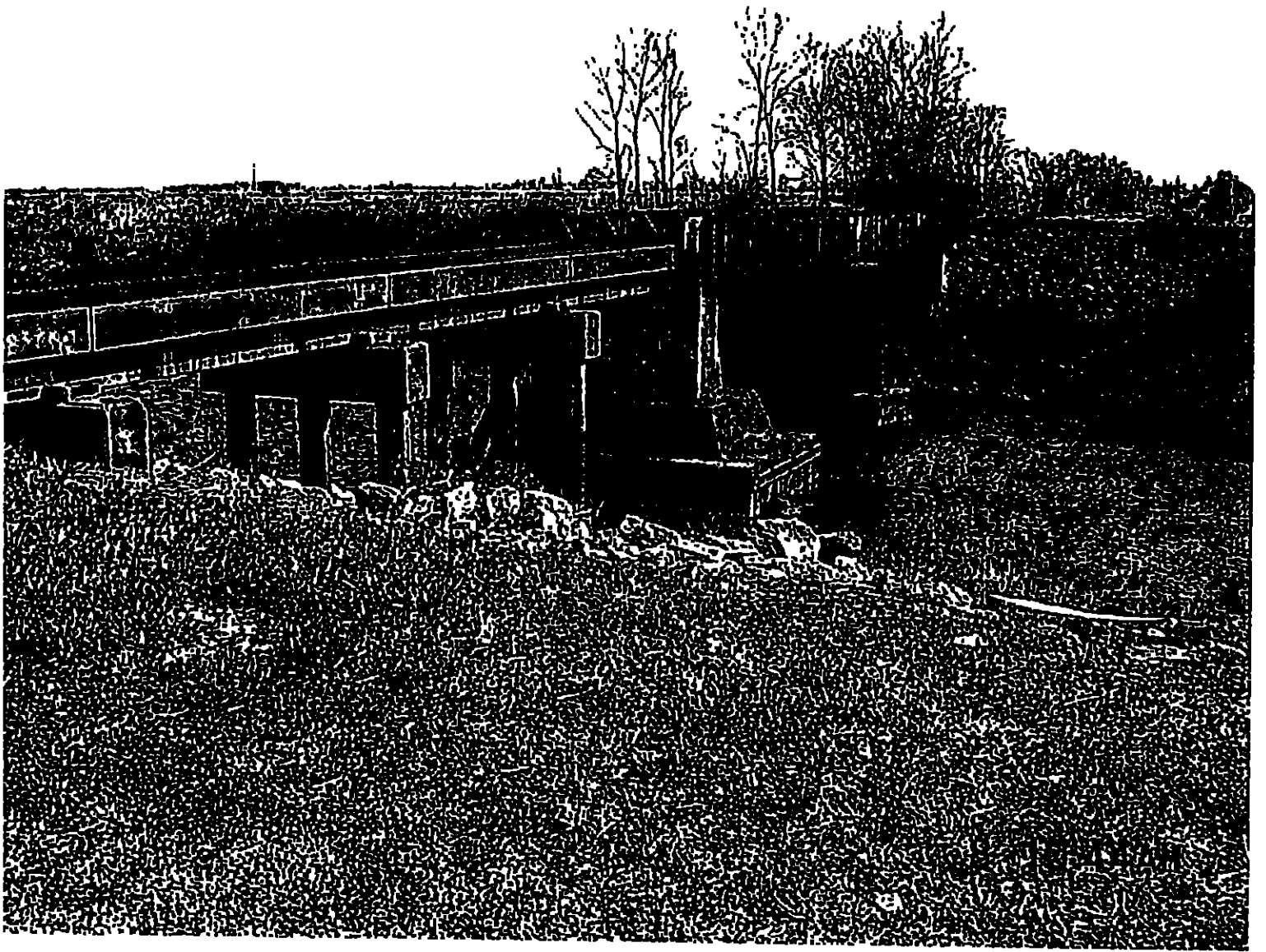
MP 200 6



HP 201.6



HP 201.6



MP 203.1



MP 203.1



MP 203.2



MP 203.2



8 10:58 AM

MP 204.2



MP 204.2



HP 204.6



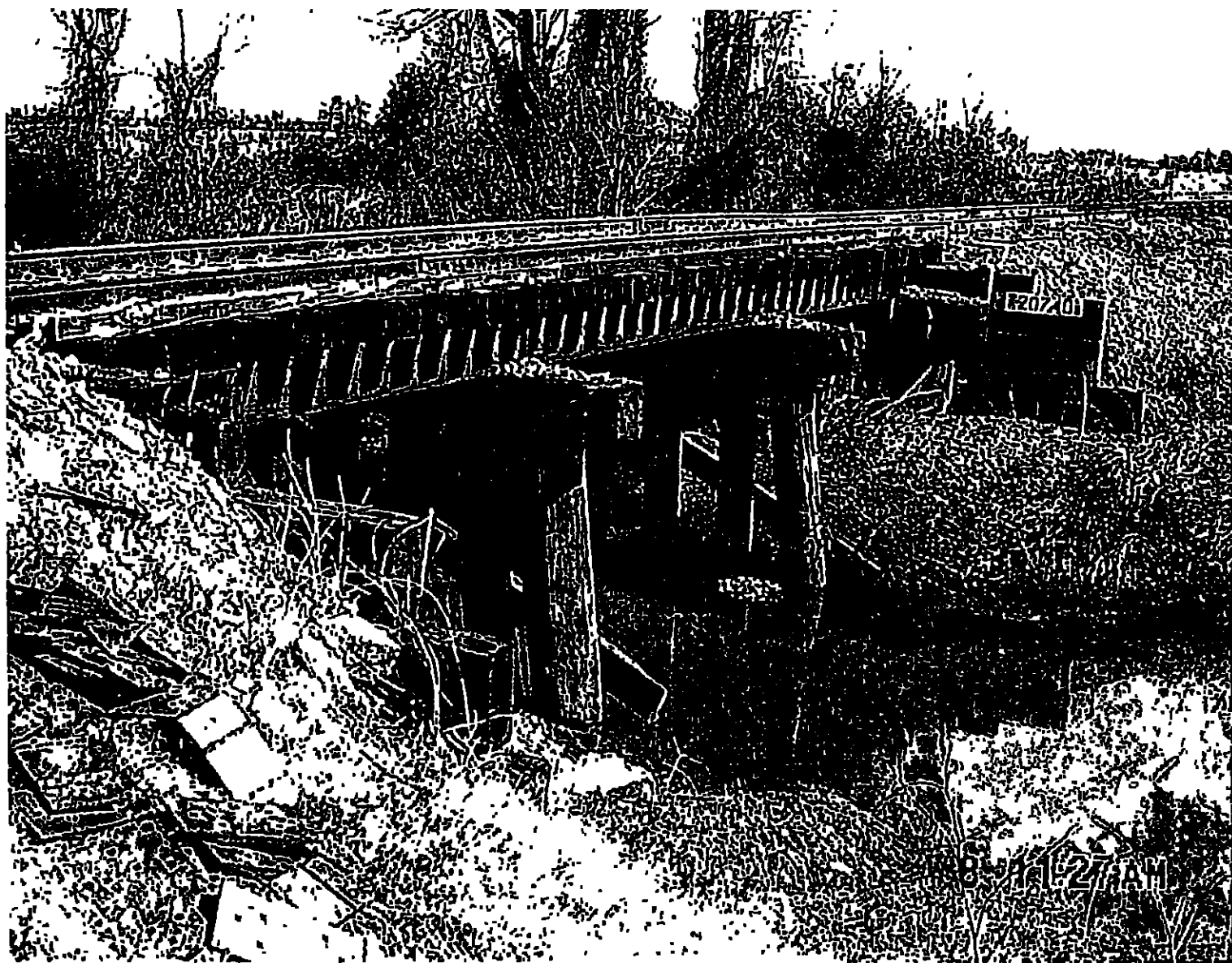
MP 704.6



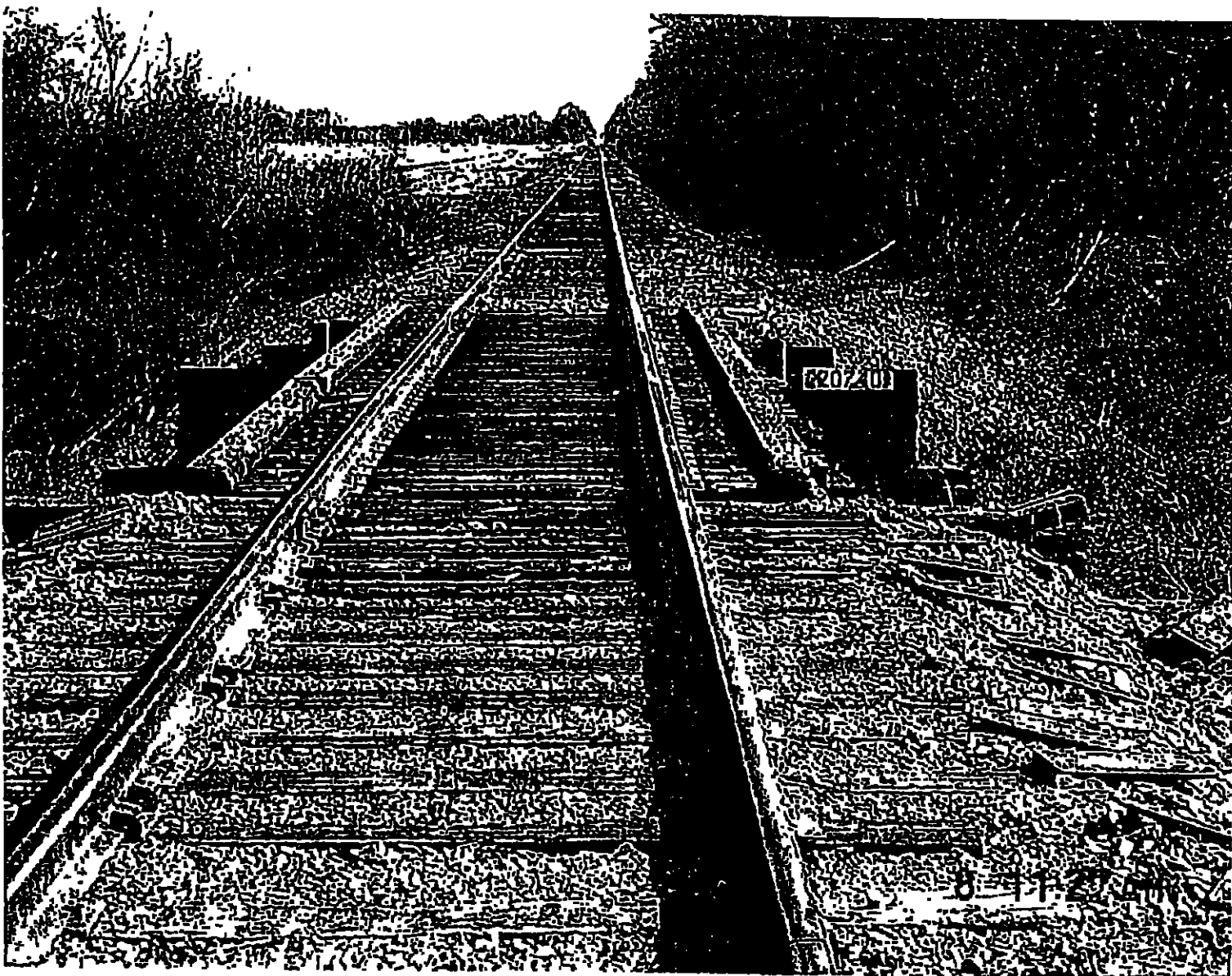
MP 205.0



MP 205.0



MP 207.4



HP 207.4



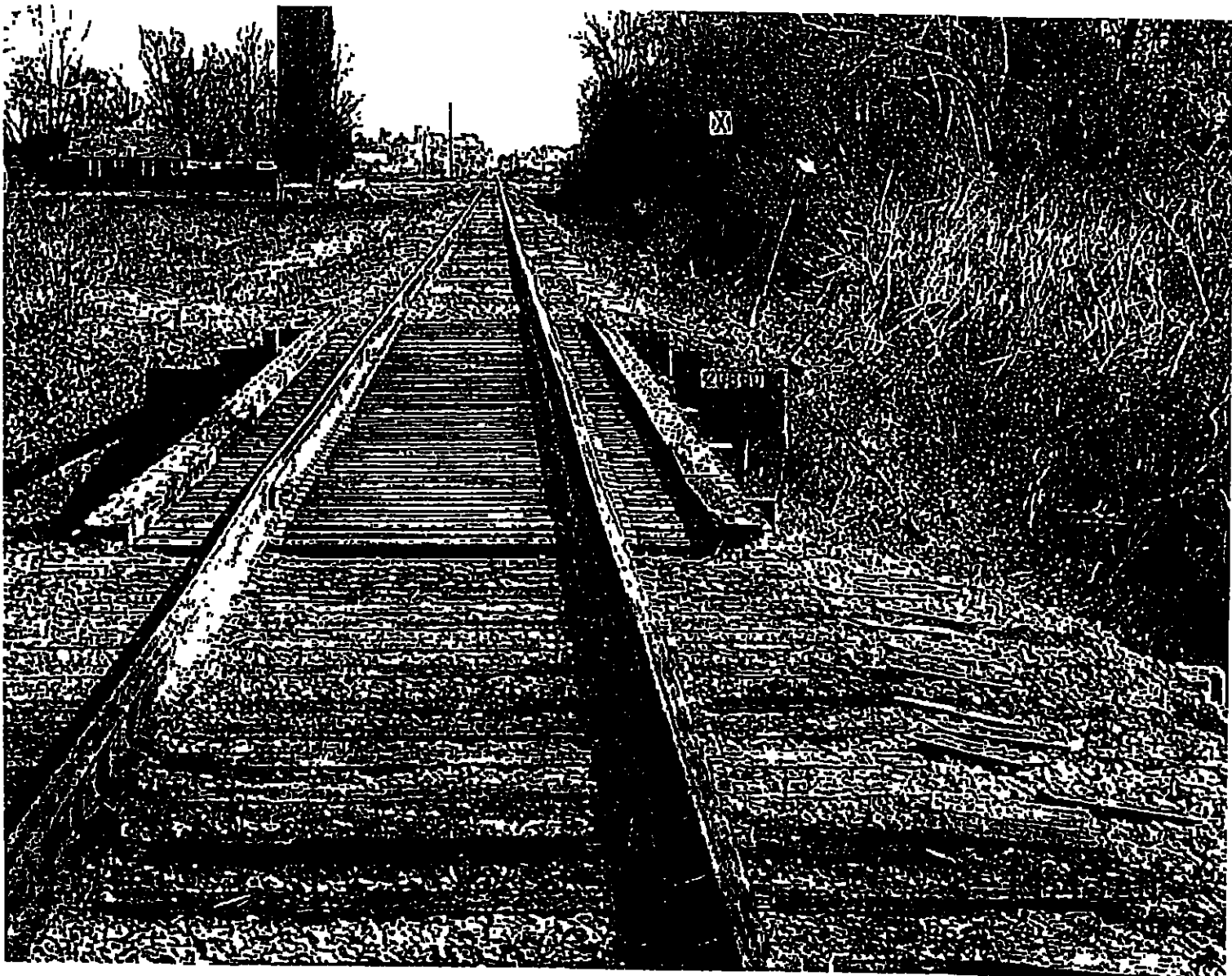
MP 207.9



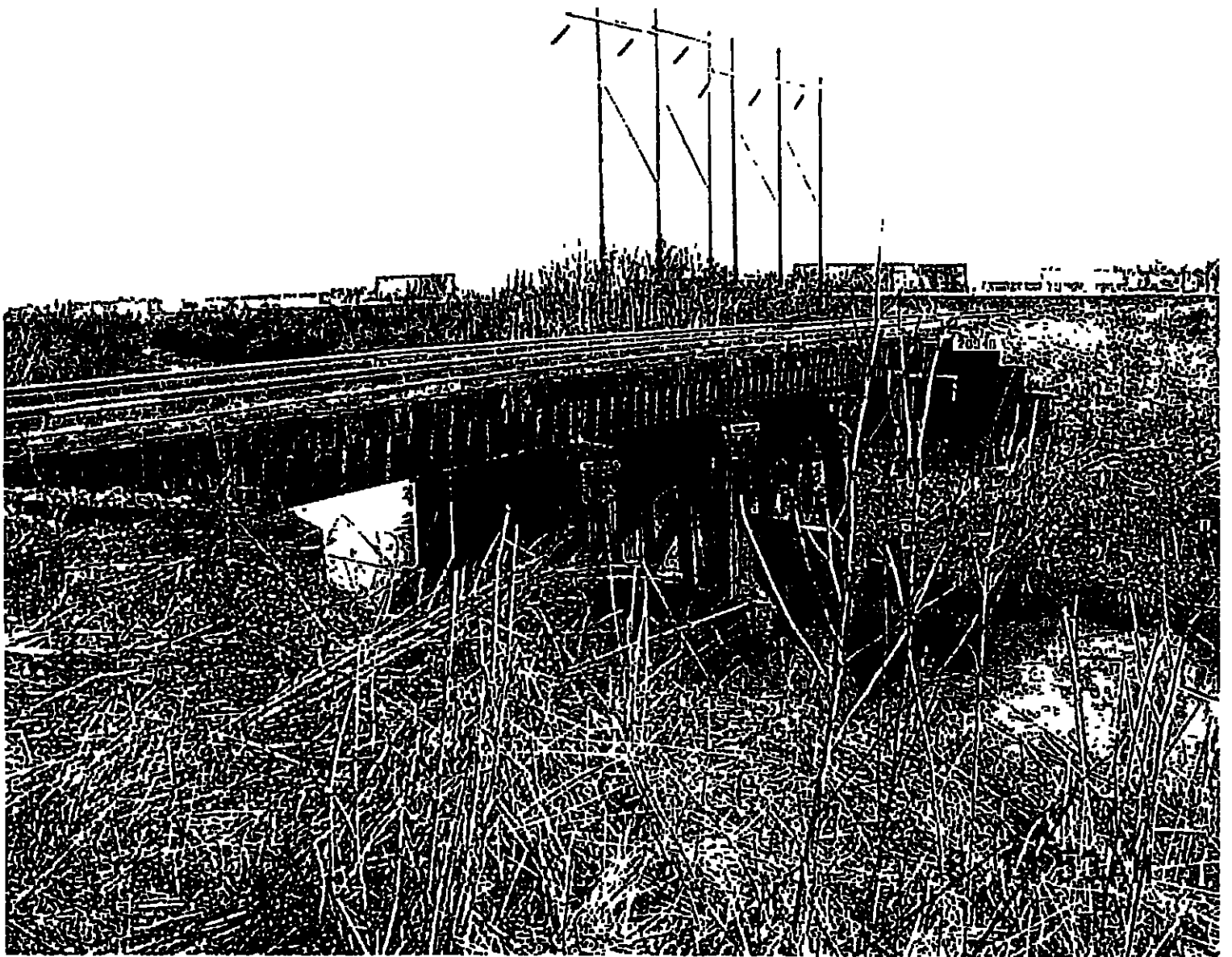
MP 207.9



MP 208.6



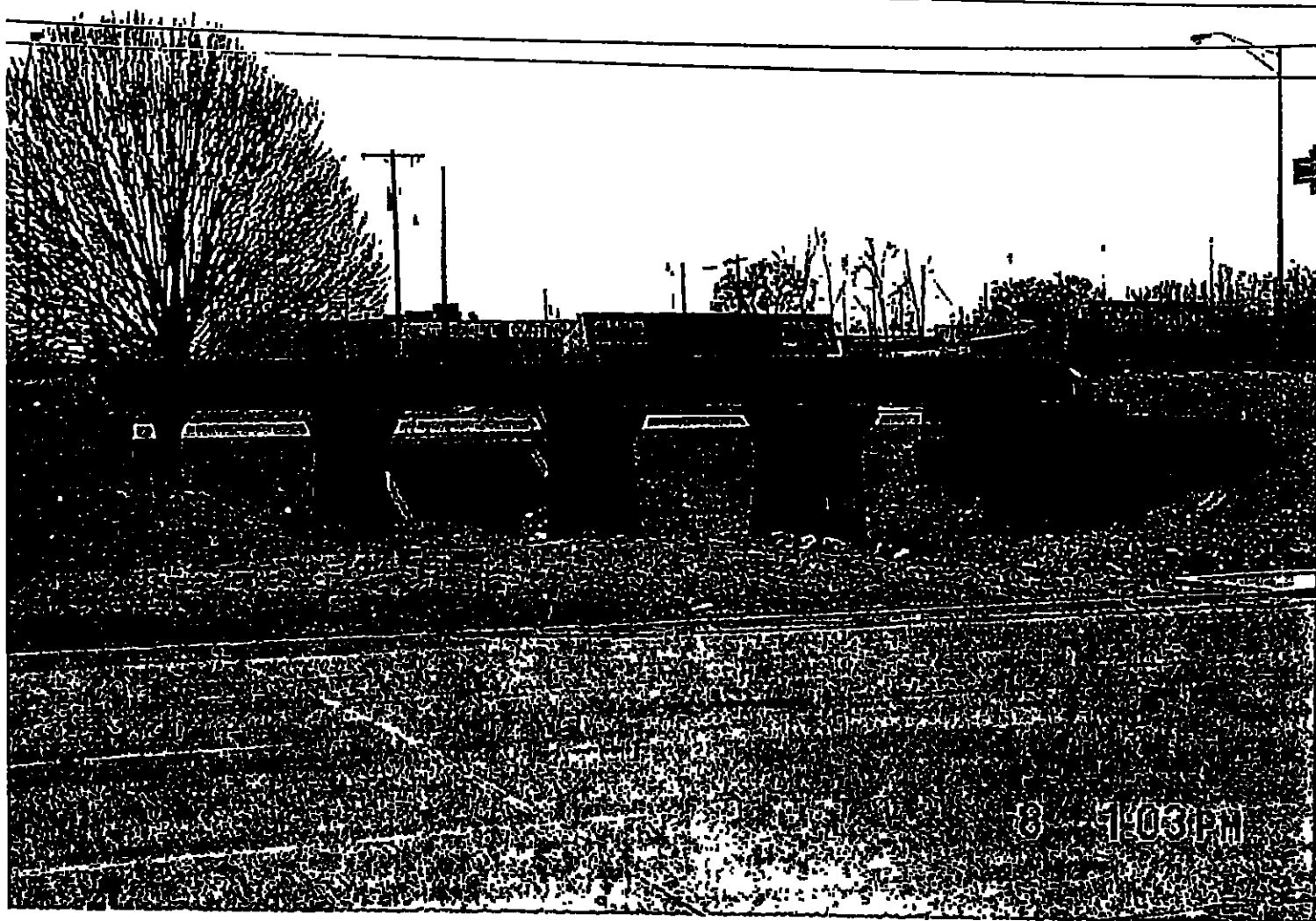
MP 208.6



MP 209.4



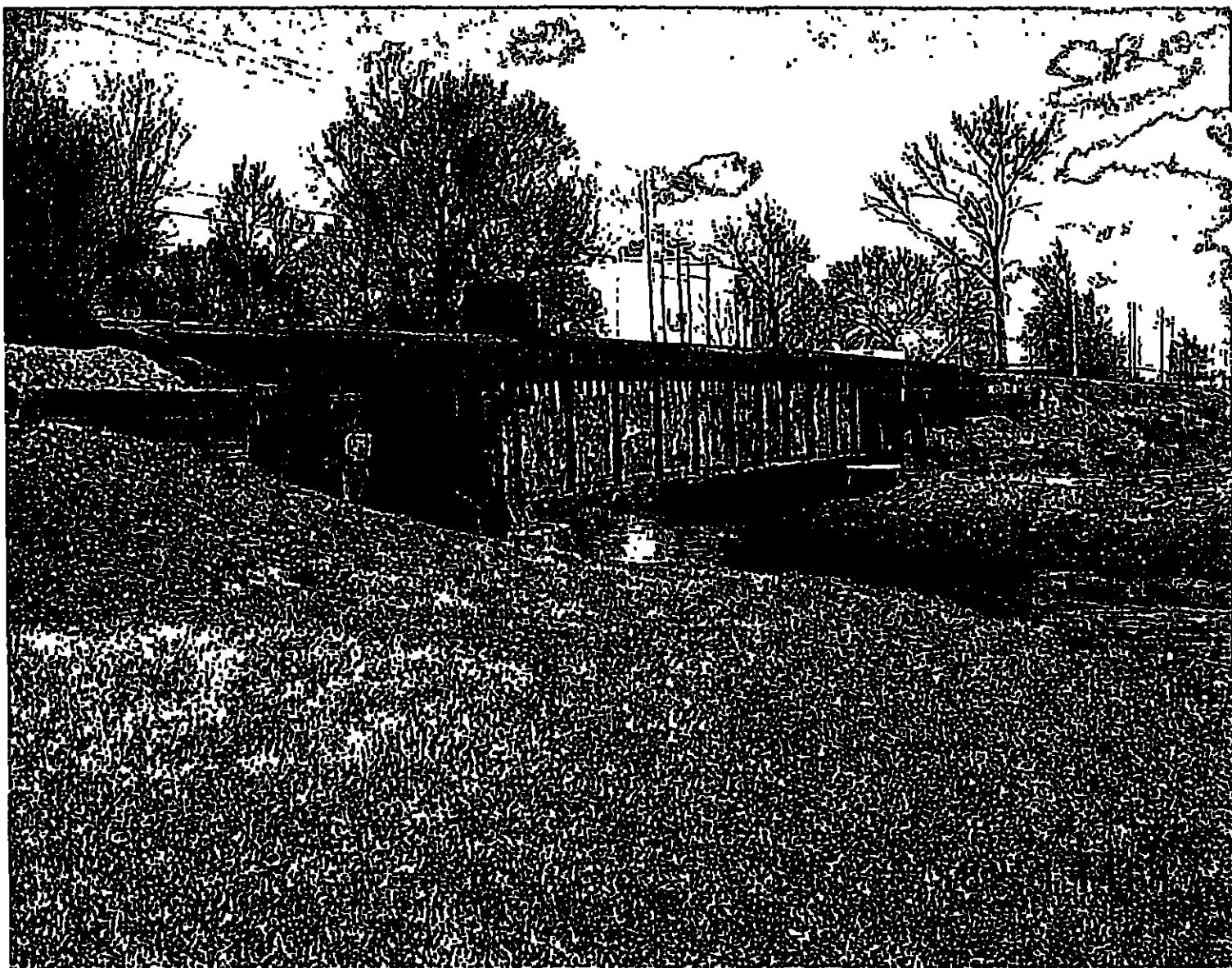
MP 209.4



MP 212.7



MP 212.7



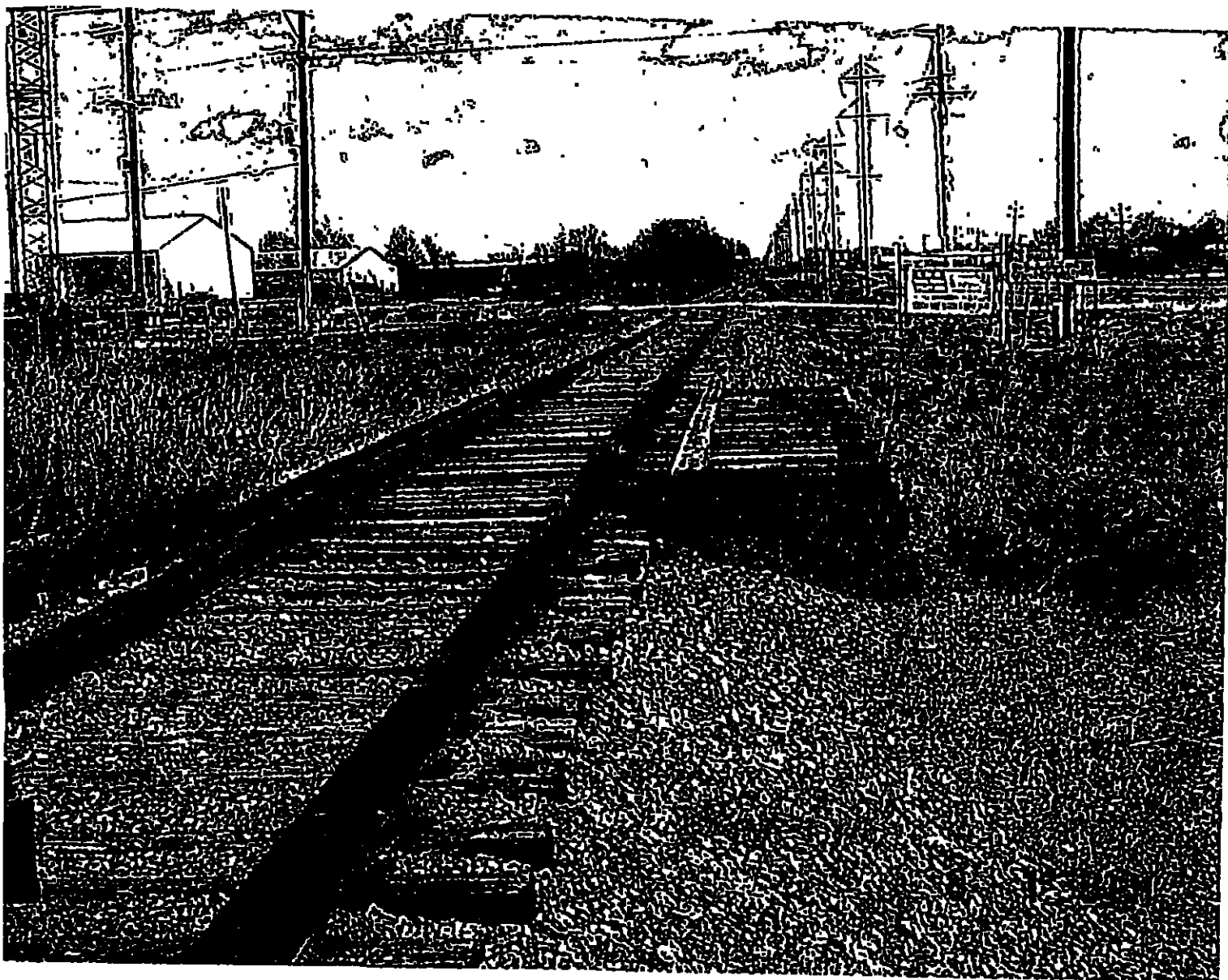
MP 213.3



MP 213.3



MP 215.5



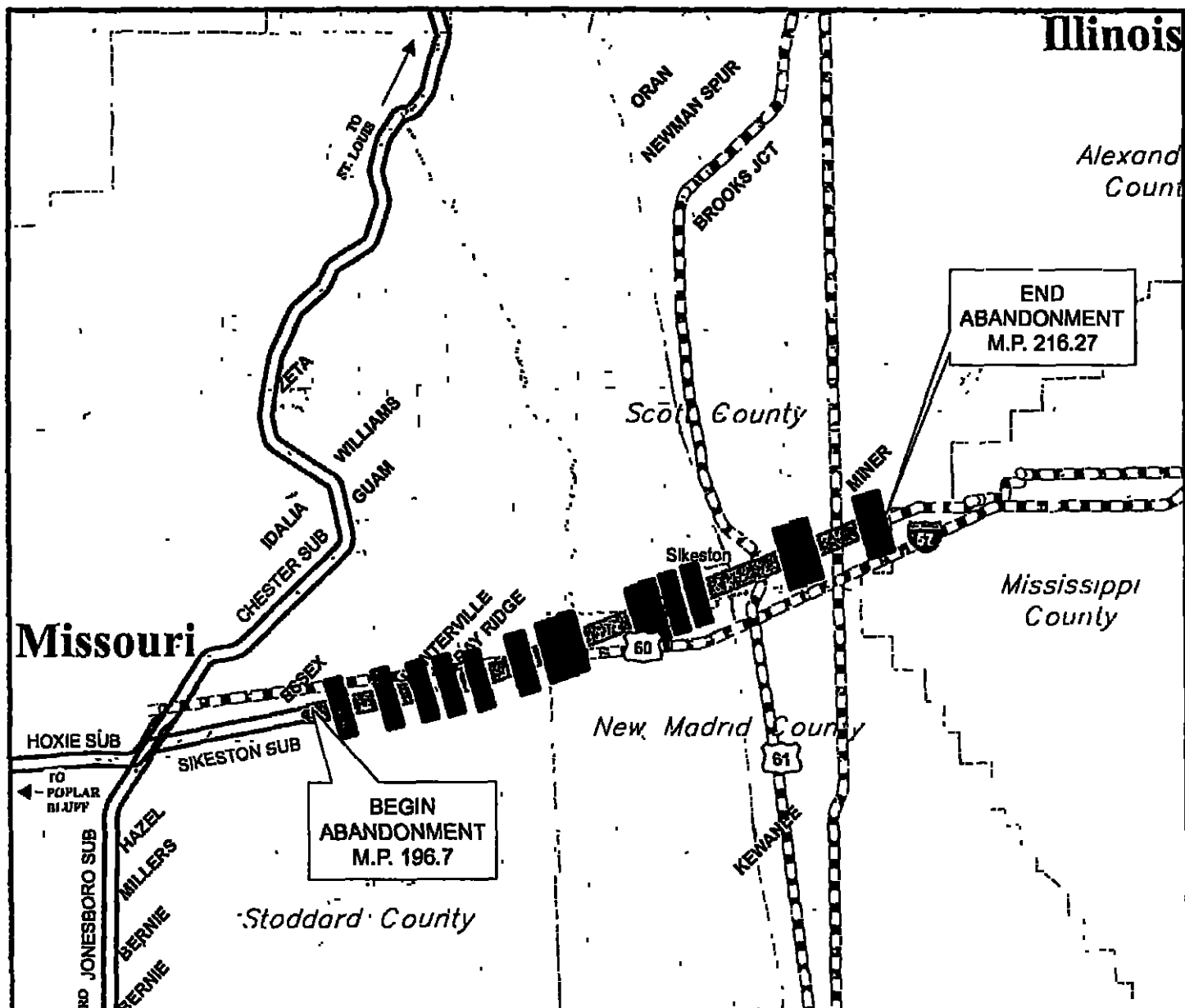
MP 215.5



MP 215.8



MP 215.8



BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
199 9	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71'	1902
198 5	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	53'	1901
199 7	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	70'	1948
200 8	1 SPAN I-BEAM	20'	1943
201 8	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	56'	1943
203 1	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71'	1944
203 2	2 SPAN THRU PLATE GIRDER	57'	1916
	4 SPAN REINFORCED CONCRETE TEE	105'	1978
	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	41'	1978
204 2	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69'	1940

BRIDGE NO	BRIDGE TYPE	TOTAL LENGTH	DATE
204 6	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	70'	1934
205 0	7 SPAN TIMBER PILE TRESTLE BALLAST DECK	102'	1944
207 4	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	43'	1947
207 9	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69'	1927
208 6	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	71'	1948
209 4	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	65'	1931
212 7	4 SPAN TIMBER PILE TRESTLE BALLAST DECK	57'	1934
213 3	1 SPAN DECK PLATE GIRDER	59'	1907
	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69'	1937
215 5	3 SPAN TIMBER PILE TRESTLE BALLAST DECK	43'	1937
215 8	1 SPAN DECK PLATE GIRDER	29'	1922
	5 SPAN TIMBER PILE TRESTLE BALLAST DECK	69'	1943

Legend

- UPRR LINES TO BE ABANDONED
- OTHER UPRR LINES
- OTHER RAILROADS
- PRINCIPAL HIGHWAYS
- OTHER ROADS
- 50+ YEAR OLD STRUCTURES

ESSEX TO MINER LINE

MP 196.7 TO MP 216.27
(excludes activity at Essex)
TOTAL OF 19.57 MILES

IN SCOTT COUNTY, MISSOURI = 7.91 MILES
IN NEW MADRID COUNTY, MISSOURI = 3.66 MILES
IN STODDARD COUNTY, MISSOURI = 8 MILES

UNION PACIFIC RAILROAD CO.
ESSEX TO MINER LINE
MISSOURI

INCLUDING 50+ YEAR OLD STRUCTURES



CULTURAL RESOURCE ASSESSMENT I
Section 106 Review

CONTACT PERSON/ADDRESS

C:

Charles W. Saylor
Union Pacific Railroad
1400 Douglas Street
STOP 1580
Omaha, Nebraska 68179-1580

PROJECT:

Abandonment Essex to Miner Line M P. 1967 to M.P. 216 27

FEDERAL AGENCY

FHWA

COUNTY:

NEW MADRID, SCOTT & STODDARD

The State Historic Preservation Office has reviewed the information submitted on the above referenced project. Based on this review, we have made the following determination:

☐

After review of initial submission, the project area has a low potential for the occurrence of cultural resources. A cultural resource survey, therefore, is not warranted.

☒

Adequate documentation has been provided (36 CFR Section 800.11). There will be "no historic properties affected" by the current project.

☐

An adequate cultural resource survey of the project area has been previously conducted. It has been determined that for the proposed undertaking there will be "no historic properties affected".

For the above checked reason, the State Historic Preservation Office has no objection to the initiation of project activities. PLEASE BE ADVISED THAT, IF THE CURRENT PROJECT AREA OR SCOPE OF WORK ARE CHANGED, A BORROW AREA IS INCLUDED IN THE PROJECT, OR CULTURAL MATERIALS ARE ENCOUNTERED DURING CONSTRUCTION, APPROPRIATE INFORMATION MUST BE PROVIDED TO THIS OFFICE FOR FURTHER REVIEW AND COMMENT. Please retain this documentation as evidence of compliance with Section 106 of the National Historic Preservation Act, as amended.

By:



Mark A. Miles, Deputy State Historic Preservation Officer

October 3, 2008

Date

MISSOURI DEPARTMENT OF NATURAL RESOURCES
STATE HISTORIC PRESERVATION OFFICE
P.O. Box 176, Jefferson City, Missouri 65102

For additional information, please contact Judith Deel, (573) 751-7862. Please be sure to refer to the project number:
070-MLT-08



Gabriel S. Meyer
Assistant General Attorney

February 3, 2009

Via First Class Mail

State Clearinghouse (or alternate):

Missouri Department of Economic Development
301 W High Street
P O Box 1157
Jefferson City, MO 65102

State Environmental Protection Agency:

Missouri Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

State Coastal Zone Management Agency

(if applicable):

Not applicable.

Head of each County:

New Madrid County Commissioners
P O Box 68
County Courthouse
New Madrid, MO 63869-0068

Scott County Commissioners
P O Box 188
County Courthouse
Benton, MO 63736-0188

Stoddard County Commissioners
PO Box 110
County Courthouse
Bloomfield, MO 63825-0110

Environmental Protection Agency

(Regional Office):

U S Environmental Protection Agency
Region 7
901 N 5th Street
Kansas City, KS 66101

U.S. Fish and Wildlife:

U.S Fish & Wildlife Service
Missouri Ecological Services Office
101 Park DeVilla Drive, Suite A
Columbia, MO 65203-0057

U.S. Army Corps of Engineers:

Department of the Army
St Louis District, Corps of Engineers
1222 Spruce Street
St Louis, MO 63103-2833

National Park Service:

Environmental Coordinator
Planning and Compliance Office
National Park Service, Midwest Region
601 Riverfront Drive
Omaha, NE 68102-4226

U.S. Natural Resources Conservation

Service:

State Conservationist
USDA, Natural Resources Conservation Service
Missouri State Office
Parkade Center, Suite 250
601 Business Loop 70 West
Columbia, MO 65203-2546

National Geodetic Survey:

National Geodetic Survey
Edward J McKay, Chief
Spatial Reference System Division
NOAA N/NGS2
1315 E-W Highway
Silver Spring, MD 20910-3282

State Historic Preservation Office:

Mr Stephen Mahfood
State Historic Preservation Officer
Department of Natural Resources
P O Box 176
Jefferson City, MO 65102

RE: Docket No. STB No. AB-33 (Sub-No. 261), Union Pacific Railroad Company - Abandonment - In New Madrid, Scott, and Stoddard Counties, Missouri (Essex to Miner Line)

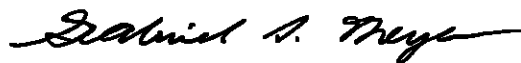
Dear Sir or Madame:

On or after February 24, 2009 we expect to file with the Surface Transportation Board an application seeking authority to abandon a line of railroad known as the Essex to Miner Line, located in New Madrid, Scott, and Stoddard Counties, Minnesota, between Milepost 196.7 near Essex, and Milepost 216.27 near Miner. Attached is a combined Environmental and Historic Report describing the proposed action and its expected environmental and historic effects, which includes a map of the affected area.

We are providing this report so that you may review the information that will form the basis for the STB's independent environmental analysis of this proceeding. If any of the information is misleading or incorrect, if you believe that pertinent information is missing, or if you have any questions about the Board's environmental review process, please contact the Section of Environmental Analysis (SEA), Surface Transportation Board, 395 E Street, S.W., Washington, D.C. 20024, telephone 202-245-0245 and refer to the above Docket No. AB-33 (Sub No. 261). Because the applicable statutes and regulations impose stringent deadlines for processing this action, your written comments to this SEA (with a copy to our representative) would be appreciated within 3 weeks.

Your comments will be considered by the Board in evaluating the environmental and/or historic preservation impacts of the contemplated action. If there are any questions concerning this proposal, please contact our representative directly. Our representative in this matter is Gabriel S. Meyer who may be contacted by telephone at 402-544-1658 or by mail at Union Pacific Railroad Company, 1400 Douglas Street, STOP 1580, Omaha, NE, 68179.

Sincerely,

A handwritten signature in black ink, appearing to read "Gabriel S. Meyer", with a stylized flourish at the end.

Gabriel S. Meyer

Enclosures

K

**Before the
SURFACE TRANSPORTATION BOARD**

Docket No. AB-33 (Sub-No. 261)

**UNION PACIFIC RAILROAD COMPANY
-- ABANDONMENT --
NEW MADRID, SCOTT, AND STODDARD COUNTIES, MISSOURI
(ESSEX TO MINER LINE)**

DRAFT FEDERAL REGISTER NOTICE

STB No. AB-33 (Sub-No. 261)

Notice of Application for Abandonment

On February 27, 2009, Union Pacific Railroad Company ("UP") filed with the Surface Transportation Board (the "Board"), Washington, D.C. 20423, an Application for permission to abandon a line of railroad known as the Essex to Miner Line (the "Line"), which extends from Milepost 196.7 near Essex, to Milepost 216.27 near Miner, a distance of 19.57 miles in New Madrid, Scott, and Stoddard Counties, Missouri. The line includes the stations of Hunterville (MP198.7), Morehouse (MP 205.4), Sikeston, MO (MP 211.4), and Miner (MP 214.5). None of the stations are agency stations. The Line traverses U. S. Postal Service Zip Codes 63846, 63801, and 63868.

The line does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it. UP's entire case for abandonment (case in chief) was filed with the application.

This line of railroad has appeared on the applicant's system diagram map or has been included in its narrative in category 1 since January 16, 2008.

The interest of railroad employees will be protected as required by 49 U.S.C. 10903(b)(2).

Any interested person may file with the Board written comments concerning the proposed abandonment, or protests (including the protestant's entire opposition case), within 45 days after the application is filed. All interested persons should be aware that following any abandonment of rail service and salvage of the Line, the Line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 U.S.C. 10905 (§ 1152.28 of the Board's rules) and any request for a trail use condition under 16 U.S.C. 1247(d) (§ 1152.29 of the Board's rules) must be filed within 45 days after the Application is filed. Persons who may oppose the discontinuance but who do not wish to participate fully in the process by appearing at any oral hearings or by submitting verified statements of witnesses, containing detailed evidence, should file comments. Persons interested only in seeking public use or trail use conditions should also file comments. Persons opposing the proposed abandonment that do wish to participate actively and fully in the process should file a protest.

In addition, a commenting party or protestant may provide

Appendix K

- (i) An offer of financial assistance, pursuant to 49 U.S.C. 10904 (due 120 days after the application is filed or 10 days after the application is granted by the Board, whichever occurs sooner),
- (ii) Recommended provisions for protection of the interests of employees,
- (iii) A request for a public use condition under 49 U.S.C. 10905, and
- (iv) A statement pertaining to prospective use of the right-of-way for interim trail use and rail banking under 16 U.S.C. 1247(d) and § 1152.29

Parties seeking information concerning the filing of protests should refer to 49 CFR § 1152.25.

Written comments and protests must indicate the proceeding designation STB No. AB-33 (Sub-No.255) and should be filed with the Secretary, Surface Transportation Board (Board), Washington, D.C. 20423, no later than January 28, 2008. Interested persons may file a written comment or protest with the Board to become a party to this discontinuance proceeding. A copy of each written comment or protest shall be served upon UP's representative, Gabriel S. Meyer, Assistant General Attorney, 1400 Douglas Street, STOP 1580, Omaha, NE 68179, telephone (402) 544-1658, fax (402) 501-3393. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in part 1152, every document filed with the Board must be served on all parties to the discontinuance proceeding in accordance with 49 CFR 1104.12(a).

The Line sought to be abandoned will be available for subsidy or sale for continued rail use, if the Board decides to permit the abandonment in accordance with applicable laws and regulations (49 U.S.C. 10904 and 49 CFR §1152.27). No subsidy arrangement approved under 49 U.S.C. 10904 shall remain in effect for more than 1 year unless otherwise mutually agreed by the parties (49 U.S.C. 10904(f)(4)(B)). Applicant will promptly provide upon request to each interested party an estimate of the subsidy and minimum purchase price required to keep the Line in operation. The carrier's representative to whom inquiries may be made concerning sale or subsidy terms is Gabriel S. Meyer, Assistant General Attorney, 1400 Douglas Street, STOP 1580, Omaha, NE 68179, telephone (402) 544-1658, fax (402) 501-3393.

Persons seeking further information concerning abandonment procedures may contact the Surface Transportation Board or refer to the full abandonment and discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by the Section of Environmental Analysis will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Any other persons who would like to obtain a copy of the EA (or EIS) may

Appendix K

contact the Section of Environmental Analysis. EAs in these abandonment proceedings normally will be made available within 33 days of the filing of the application. The deadline for submission of comments on the EA will generally be within 30 days of its service. The comments received will be addressed in the Board's decision. A supplemental EA or EIS may be issued where appropriate.



**Before the
SURFACE TRANSPORTATION BOARD**

Docket No. AB-33 (Sub-No. 261)

**UNION PACIFIC RAILROAD COMPANY
-- ABANDONMENT --
NEW MADRID, SCOTT, AND STODDARD COUNTIES, MISSOURI
(ESSEX TO MINER LINE)**

**AFFIDAVIT
(49 CFR §1152.24(b))**

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

Gabriel S. Meyer, being first duly sworn under oath, deposes and says that the notice requirements of 49 CFR §1152.20 have been complied with in Docket No AB-33 (Sub-No 261), as follows:

§ 1152.20(a)(1) - On February 5, 2009, UP sent its Notice of Intent via electronic filing to Ms Anne K. Quinlan, Acting Secretary, Surface Transportation Board, 395 E Street, S W., Washington, DC 20423.

§ 1152.20(a)(2) - On February 5, 2009, UP served its Notice of Intent via first class mail (or certified mail as noted), postage prepaid to the following

Significant Users
[49 CFR § 1152.20(a)(2)(i)]

Tetra Pak
2200 E Malone Ave.
Sikeston, MO 63801

Steward Steel Supply
P O Box 551
Sikeston, MO 63801

Cargill Ag Horizons
410 W Malone Ave.
Sikeston, MO 63801

River Bend Ag
P.O. Box 126
New Madrid, MO 63869

State Officials and Federal Agencies
[49 CFR § 1152.24(c)]

(VIA CERTIFIED MAIL)

Officer of Governor Jay Nixon
200 Madison Street
Jefferson City, MO 65102

Missouri Department of
Transportation
Central Office
105 W Capital Avenue
Jefferson City, MO 65102

Missouri Public Service Commission
PO Box 360
Jefferson City, MO 65102

Missouri Department of Economic
Development
301 W. High St
PO Box 1157
Jefferson City, MO 65102

Department of Natural Resources
Division of Parks and Recreation
PO Box 176
Jefferson City, MO 65102

National Park Service
Midwest Region
1709 Jackson St.
Omaha, NE 68102

Appendix L

UM Extension South East Region
6458 State Highway 77
Benton, MO 63736

U. S. Department of Transportation
Federal Railroad Administration
1200 New Jersey Ave., SE
Washington, D. C. 20590

MTMCTEA
Attn: Railroads for National Defense
720 Thimble Shoals Boulevard, #130
Newport News, Virginia 23560-2574

USDA Forest Service
1400 Independence Ave., SW
Washington, D. C. 20250-0003

U. S. Department of the Interior
National Park Service
Recreation Resources Assistance Div
1849 C Street, N W
Washington, D. C. 20240

U S Railroad Retirement Board
844 North Rush Street
Chicago, IL 60611-2092

Headquarters – Railway Labor
Executive Association
400 North Capitol Street, Suite 850
Washington, D. C. 20001

Headquarters of Labor Organizations Representing Employees

BLET
1370 Ontario St
Cleveland, Ohio 44113

UTU
14600 Detroit Ave
Cleveland, Ohio 44107

BMWED
753 State Ave
Kansas City, Kansas 66101

BRS
Shenandoah Shores Rd
Front Royal, VA 22630

Appendix L

§ 1152.20(a)(3) - Posting. On February 5, 2009, the Notice of Intent was posted at the Union Pacific Railroad Company headquarters building reception desk, which is open to the public at 1400 Douglas Street, Omaha, Nebraska, 68179. There are no agency stations located on the Essex to Miner Line.

§ 1152.20(a)(4) - Newspaper publication. The Notice of Intent was published once each week for three consecutive weeks in newspapers generally circulated in the counties served by the Essex to Miner Line as follows

<u>Newspaper</u>	<u>County</u>	<u>Dates Published</u>
<i>The Weekly Record</i>	New Madrid	February, 6, 13, and 20, 2009
<i>The Scott County Signal</i>	Scott	February, 8, 15, and 22, 2009
<i>The Daily Statesman</i>	Stoddard	February, 6, 13, and 20, 2009

§ 1152.20(c) - Environmental and Historic Report. On February 3, 2009 (at least 20 days prior to filing the application), a Combined Environmental and Historic Report was prepared pursuant to §§ 1105 7(e) and 1105 8(d) and served with the form letter on all parties listed at § 1105 7(b)(1)-(11), and the State Historic Preservation Officer, pursuant to 49 CFR §§ 1105.7 and 1105.8 The Combined Environmental and Historic Report and Certificate of Service were also served on the Board on February 3, 2009

Dated this 26th day of February, 2009.



Gabriel S. Meyer

Subscribed and Sworn to before me a Notary Public this 26th day of February, 2009



Notary Public

My Commission Expires

